

# CIVIL ACCOUNT CODE

VOLUME I.

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GOVERNMENT OF INDIA

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# CIVIL ACCOUNT CODE.

VOLUME I.

233



Issued by authority of the Comptroller General.

SEVENTH EDITION.

(Reprint.)

Corrected to 18th July 1912,

CALCUTTA

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# Civil Account Code, Seventh Edition.

(Reprint.)

## VOLUME I.

1. This edition is merely a reprint of the seventh edition of the Civil Account Code, Volume I, with such alterations as have since been introduced through the lists of corrections up to and inclusive of the 17th list dated the 30th April 1912.

2. No attempt has been made to revise the rules so as to provide for any alteration of procedure consequent on the amalgamation of the Public Works and Civil Account offices.

3. The following additions and alterations have been made:—

Article 7 (1)	. . .	A new clause (k) has been added.
41 (f), Clause (e)	. . .	The words "of the Government of India" inserted after "Political Department."
" 98	. . .	Transferred to Appendix BBBB.
" 98 (k)	. . .	A note has been inserted under Rule 4.
" 98 (k), Note 1	. . .	"Officer in charge of the experimental sewage installation at Poona" has been added.
" 98 (v)	. . .	The last portion of para. 1 has been revised.
" 277, Clause III (7)	. . .	The words "or half-year's pension, whichever may be less," have been omitted.
Chap. 28, Annexure A	. . .	Rules regulating the General Provident Fund revised and corrected up to the end of April 1912.
Article 576 (a)	. . .	A note authorising certain officers to cut or break counterfeit silver coins has been added.
" 584	. . .	A new note regarding maintenance of a penalty register in Form 73-A has been inserted.
Appendix BB, Rule V (d)	. . .	The words "of the Government of India" inserted after "Political Department."
" BBB	. . .	The list of appointments against Home Department has been recast and a new Imperial Department—"Education Department"—has been added with names of appointments deemed as "Heads of Departments."
" D	. . .	Under "Assam," "Sibsagar" has been omitted and "Jorhat" added to the list of Treasuries.
" D	. . .	Under Burma "Insein" has been added to the list of Treasuries.
" K	. . .	A note has been added to Rule 22 regarding sale of service postage stamps to the public.

3. The rest of the corrections relate mostly to changes occasioned by the abolition of the posts of Inspector General, Civil Veterinary Department, Inspector General of Agriculture, Director General of Education, the recent territorial redistribution and the amalgamation of the Postal and Telegraph Account Offices.

M. F. GAUNTLETT,

*Comptroller General.*

*September 10th, 1912.*

*The following corrections have been made on account of the change in the designation of the Accountant General Post Office and Telegraphs.*

Substitute the words "Accountant General Posts and Telegraphs" for the words "Accountant General, Post Office and Telegraphs" in the articles quoted below :—

Article 164, lines 7 & 8  
164 B, lines 4 & 13.  
167 A, „ 13 & 14..  
169 , Note 2, lines 4, 5, 6.  
713 , lines 10 & 11.

Substitute the words "Deputy Accountant-General, Posts and Telegraphs" for the words "Deputy Accountant General, Post Office and Telegraphs" in the articles quoted below :—

Article 164, lines 8 & 9.  
511 line 2.  
512 lines 3 & 4.  
512 A, line 2.  
538 in the matter introduced by the correction in the 7th list dated the 15th January 1915.

*Page 349, Appendix K, para 42, lines 6, 7—*

Substitute the words "Accountant General, Posts and Telegraphs" for the words "Accountant General, Post Office and Telegraphs".

*Page 220, Article 534 (as revised by the 7th list of corrections dated the 15th January 1915)—*

Substitute the words "Deputy Accountant General, Posts and Telegraphs concerned" for the words "Deputy Accountant General, Post Office and Telegraphs (Telegraph Branch)".

*Page 444, Form 71 (as amended by the 7th list of corrections dated the 15th January 1915)—*

Substitute the words "Deputy Accountant General, Posts and Telegraphs" for the words "Deputy Accountant General, Post Office and Telegraphs (Telegraph Branch)" wherever they occur in this form.

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*In the contents at the beginning of Volume I, against Chapter 26, substitute "Posts and Telegraphs—Postal Section," for "Post Office Department;" against Chapter 27 substitute "Posts and Telegraphs—Telegraph Section," for "Telegraph Department."*

*[18th List—2]*



# CIVIL ACCOUNT CODE.

## VOLUME 1.

### PART I.

#### INSTRUCTIONS TO OFFICERS GENERALLY IN DEALING WITH TREASURIES.

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##### Receipt of Money.

1. All transactions, to which any officer of Government in his official capacity is a party, must, without any reservation, be brought to account, and all the money received be lodged in full in the Government treasury, to be credited to the appropriate account and made part of the general treasury balance. The appropriation of departmental receipts to departmental expenditure, except when specially authorised, is strictly prohibited.

This rule is relaxed in the Civil Department—

- (a) in the case of the Postal Department to afford facilities for the money order and savings bank business;
- (b) in regard to moneys received on account of the service of summonses, diet-money of witnesses, etc., in Civil, Revenue and Criminal cases;
- (c) in the case of Government servants appointed Notaries Public under Act 26 of 1881, who are allowed to defray all legal expenses, incurred by them in the discharge of their duties as such Notaries Public, out of the fees received by them, the balance only being credited to Government; they will note in the credit slip the full amount of the fees received and, *per contra*, the expenses disbursed therefrom.

2. No department may require that funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account, or be received at all except under ordinary rules.

1. If, for special reasons, Government or Collectors of Districts when so empowered direct the cash chest of another department to be lodged in the treasury for safe custody, the fact should be reported for the information of the Accountant General, and a register kept in the treasury, in which the receipt and return of the chests should be duly acknowledged; the key or keys of the chest must not be kept by the treasury. In case also of money arriving from a distance too late in the day for examination, it may be kept in sealed bags under double locks, but only until the next working day, the fact being recorded in the register mentioned above.

NOTE.—Local Governments and Administrations may delegate to the Collectors of Districts the power to authorise the deposit of cash chests of other Government Departments in the treasury for safe custody subject to the condition that the Accountant General will bring to notice of the Local Governments or Administrations any case in which the permission appears to have been improperly granted.

2. Bullion, jewellery and other valuables coming into the hands of a Government officer in his official capacity may be received for safe custody at the discretion of the District Officer.

3. Any person paying money into a Government treasury will present with it a memorandum (chalán), which will show distinctly the nature of the payment and the person or officer on whose account it is made, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. Receipts for sums less than R500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer, except receipts for money paid for service stamps, which should always be signed by the Treasury Officer.

1. Printed forms should be supplied by the treasury, which may, with advantage, be bi-lingual. They should be presented in duplicate; one copy will be returned to the tenderer duly signed as a receipt, and the other retained in the treasury for record.

2. Duplicate chaláns are not required when remittances are made to a treasury for obtaining Remittance Transfer Receipts and Sub-Treasury Cash Orders; or when such remittances are accompanied by Remittance and Pass Books in which the Treasury Officer is required to acknowledge receipt of the remittance.

### Check of Receipts.

4. It is ordinarily the duty of the Revenue Department concerned, and not of the Account Department, to see that the dues of Government are regularly paid into the treasury. Detailed rules are given in Chapter 2.

### Payment of Money at a Treasury.

5. (a) A Treasury Officer has no general authority to deal with demands presented at the treasury, his authority to make payments being strictly limited to the rules in the Account Code. If a demand of any kind is presented at a treasury which is not provided for by the rules in the Code, or is not covered by a special order received from the Account Office, the duty of the Treasury Officer is to decline payment for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a payment, unless it is an express order to *him* to make the payment; and even such special orders should, in the absence of urgency, be sent through the Accountant General.

(b) No claim against Government not preferred within six months of its becoming due can be paid without the sanction of the Accountant General; but this rule does not apply to payments made by Forest disbursing officers, payments made to tribes on the North-West Frontier, and disbursements from the distant treasuries in the North-West Frontier

Article 5 (a), page 2—

*Introduce the following note under this article :—*

NOTE.—This rule does not authorise the Treasury Officer to refuse payment of bills which do not comply with the provisions of certain articles of this Code, requiring that sanctions to certain specified charges should be quoted on the bills [e.g., 9 (h), rule (1) under Article 58, last sentence of Article 61, and Article 86], when the omission to comply with these provisions is due to the fact that the necessary sanction has not been obtained. The responsibility for incurring such unsanctioned charges rests with the drawing officer, and the Treasury Officer is not empowered to refuse the payment of such bills on the ground that the charges have not been sanctioned.

Article 7 (1) (g), page 3—

*Add the following at the end of this clause, and substitute a comma for the fullstop:—*

*“in respect of service as such non-commissioned officers or soldiers when they are not serving the Government in any other capacity.”*

*7th List—15-1-15.*

Province, nor does it apply to payment of claims on account of pensions, which are governed by special rules in the Civil Service Regulations.

NOTE.—Claims of Government against Railways for overcharges and claims of Railways against Government Departments for undercharges will be recognised and admitted if the claims are preferred within six months :—

- (a) in the case of cash payments—from the date of payment.
- (b) in the case of warrants and credit notes—from the date of presentation of bill by the Railway Administration.

The Railways named in Annexure A to this chapter have agreed to the adoption of the above rules.

(c) Claims of officers, whether gazetted or not, to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding one year, cannot be investigated by an Accountant General except under the special orders of the Local Government.

NOTE 1.—This power is also exercised by the several Departments of the Government of India in respect of any Imperial Department directly administered by them.

NOTE 2.—Local Governments and the Departments of the Government of India may delegate this power at their discretion to the authority which appoints the officer by whom the claim is made.

NOTE 3.—Delays in payment are opposed to all rules and are highly inconvenient and objectionable, and when not satisfactorily explained should be brought to the notice of the head of the department concerned.

(d) No payments may be made on account of increases to pay until the additional expenditure thereby caused has been provided for in the estimates and duly sanctioned.

NOTE.—Periodical increments of pay are not provided for in the estimates, and are not increases to pay within the meaning of the above clause.

6. Any person having a claim against Government will present his voucher duly receipted and, if necessary, bearing a stamp.

7. (1) Receipts for all sums exceeding Rs20 must be stamped; but the following are exempt:—

- (a) Receipts given by, or on behalf of, Government.
- (b) Receipts on cheques sufficiently stamped or exempt from stamp duty.

(c) Receipts for interest on Government securities.

(d) Receipts for withdrawals from Government Savings Banks.

(e) Receipts on postal Money Orders.

Arti (f) ~~Receipts granted by a Railway Company for freight and fares.~~

Subs (g) Receipts for pay and allowances of non-commissioned officers and soldiers of His Majesty's or the Indian Army when serving in such capacity, or for their pensions, *See rule 11.*

(h) Receipts for any payment of money without consideration, such as receipts for Grant-in-Aid bills, and for fees paid to Barristers-at-Law.

(i) Receipt given by an opium cultivator or his representative or by a *lambardar* or *khattadar* for money paid to him by Government as an advance for the cultivation of opium.

(j) Receipt for advances made by Government under the Agriculturists' Loans Act, 1884 (Act XII of 1884).

(k) Receipts for payments made by or on behalf of Government in Native States.

(2) All cheques, irrespective of their amount, are liable to stamp duty; but cheques drawn by Government officers on Government account, Remittance Transfer Receipts and Supply Bills, are exempt from stamp duty.

(3) (See also the list of exemptions in Schedule 1 of the Stamp Act.)

8. The following documents do not come under any of the exemptions mentioned above, but are chargeable with stamp duty under the general rules:—

- (a) Cheques or receipts drawn by a Railway Company, including a Company to which a State Railway has been leased, or by a Municipality.

*Note.*—This rule applies also to receipts drawn for claims, the adjustment of which may be made through account current.

- (b) Cheques or receipts signed by a Government officer as Chairman of a Municipality.
- (c) Cheques or receipts drawn on account of Cantonment and other Local Funds.
- (d) Receipts for advances taken by Government officers.
- (e) Receipts for amounts of emigrants' money orders.
- (f) Receipts for refund or repayment of deposits.
- (g) Receipts on Acquittance Rolls of Establishments.
- (h) Receipts drawn by the Accountant General or the Treasurer of Charitable Endowments on account of interest on Municipal or Port Trust debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

9. The following general instructions regarding the preparation and form of vouchers should also be observed:—

- (a) Printed forms of vouchers in English should be adopted as much as possible; but when, from any circumstance, a vernacular voucher is unavoidably necessary, a bi-lingual form should be used. A specimen which will serve as a general guide is given as Form 31 for deposit vouchers, and may be obtained from the local Accountant General.
- (b) When the use of a purely vernacular voucher is unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee, and the nature of the payment.
- (c) All vouchers must be filled in and signed in ink. The amount of each voucher should, as far as whole rupees are concerned, be written in words as well as in figures. The amount of annas and pies may always, however, be written in figures after the words stating the number of rupees, but in case of there being no annas or pies the word "only" should be inserted after the number of whole rupees and care should be taken to have no space for interpolation as in the following examples—"Rupees twenty-six only," "Rupees twenty-five, 4/11."

*Page 5, Article 9.—*

*Introduce the following as a new clause (k) under this Article :—*

(k) In cases in which the endorsement on a bill is unauthorised, incomplete, or otherwise irregular, the Treasury officer should refuse payment of the bill and return it to the person who presents it with a memorandum explaining why payment is refused.

*[19th List—1-10-17.]*

*Article 9, pages 4 and 5—*

Insert the following as clause (j) under this Article :—

(j) Dates of payment should when possible be noted by the payees in their acknowledgments in sub-vouchers, acquittance rolls, etc. If for any reason, such as illiteracy or the presentation of receipts in anticipation of payment under Article 6, it is not possible for the dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

[9th list—1-7-15.]



Page 5, Article 9 (d)—

*Insert the following words between “ in ” and “ a ” in line 1 “ the total of .”*

*Insert the following after “ receipts;” in line 2 “ as many times as such corrections and alterations are made.”*

*2nd List—1-6-13.*

*The total of*  
(d) All corrections and alterations in a voucher should be attested by the initials of the person signing the receipt; any in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted, and payment of such vouchers should be refused by the Treasury Officer and a fresh voucher called for. *See also*

(e) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of account, should be drawn on a single bill if they are chargeable wholly to Imperial or Provincial Revenues.

(f) Unless the Local Government has expressly authorised it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of by the head of an office, although in the absence of the latter the clerk be in the habit of signing letters for him. Nor may any moneys be paid on a voucher or order signed with a stamp. When the signature on a voucher is given by a mark or seal or thumb impression, it should be attested by some known person. Vernacular signatures must always be transliterated.

(g) Bills requiring previous countersignature should be returned unpaid if presented without such countersignature.

(h) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.

(i) The authority under which deductions are made in a bill should be quoted.

10. A Treasury Officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant General.

Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant General either direct or through his own official superior.

11. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged (see Article 390). Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in Article 9. The Treasury Officer must have sufficient information as to

the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

1. The Treasury Officer, before paying any bill of a Covenanted Civilian, must see that the deductions prescribed by Article 556 (a) of the Civil Service Regulations have been made.

2. Treasury Officers, when cashing bills for Survey Officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended :—

Bill presented for salary, etc.	000
" " " contingencies	000
" " " sundries	000
	<hr/>
TOTAL	000
Paid in cash	000
" " drafts	000
	<hr/>
	000

\* Deductions (if any)

\*[Explanation.]

Signature of Messenger

Treasury Officer.

3. Any deductions made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Treasury Officer to be given to the presenter.

### Issue of Duplicates or Copies of Documents.

12. No Government officer may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum, on a certain account, was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases in which, by existing rules, duplicates are prepared and tendered with the originals. In the case of a bill passed for payment at a treasury but lost before being cashed, or in the case of a deposit repayment voucher lost before payment, the officer who drew the original bill or voucher should ascertain from the treasury that payment has not been made on the original before he issues a duplicate, which should bear distinctly on its face the word "duplicate" written in red ink.

### Responsibility for Overcharges.

13. The responsibility of drawers and payers of bills is thus stated in the Resolution introducing the present system of account (F. D. No. 2189, dated 20th April 1865, paragraph 34)—

The privilege of drawing pay abstracts or bills for salary, allowances, or contingent expenses will be restricted to responsible officers, and the drawer of the bill will be held answerable for any overcharge. The responsibility of the countersigning officer

will be that which attaches to all controlling officers, and which brings them under liability to make good any loss arising from their culpable negligence. The Treasury Officer who makes payments without pre-audit will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of salary of gazetted officers) for passing the new rate with reference to the orders directing the change. In short, the responsibility for an overcharge will rest primarily with the drawer of the bill, and (failing recovery from him) the overcharge will be recovered from the Treasury Officer or the countersigning officer, only in the event of culpable negligence in either of them.

NOTE.—The Treasury Officer is required under the above ruling to examine the accuracy of the arithmetical computations in a bill.

### Check of Charges.

14. Every charge comes up for audit or disposal by the Accountant General, who, if the charge is irregular or is in excess, proceeds to remove the irregularity or recover the excess through the Treasury Officer, usually, however, issuing a warning slip to the officer concerned; and, if anything more is due (unless the amount be insignificant), informs the officer accordingly, leaving him to prefer the additional claim or not as he thinks proper.

### Audit Objections and Recoveries.

15. Objections and orders which arise out of the examination by the Accountant General of the treasury accounts are communicated to the Treasury Officer by letters, audit memoranda, or periodical objection statements. To these the earliest attention should be given, and under standing orders, the Treasury Officer should return the objection statement or audit memorandum within a fortnight, or send a letter explaining the cause of delay.

NOTE.—The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be extracted for subsequent explanation.

16. When the Accountant General disallows a payment of an allowance as unauthorised, the Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future till the Accountant General authorises the payment to be resumed; that no warning slip has been received by the officer retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern. And the Accountant General must remember that he is responsible for seeing that Treasury Officers carry out his instructions: the Financial Department has ruled that his "objection must prevail absolutely and immediately over every authority under that of the Local Government; and, if the Local Government overrules an objection by the Accountant General, even temporarily, reference should be made to the Government of India."

1. If an officer, from whom a recovery is ordered, has meantime been transferred to another district, the Treasury Officer should, without delay, pass on the order of recovery to the other treasury.

2. A Treasury Officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the Officer placed under retrenchment; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to his remedy in ordinary course.

3. Recoveries are not ordinarily made at a rate exceeding one-third of salary, unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification.

4. A register should be maintained at the treasury for recording all retrenchments ordered by the Account Office. It should contain columns specifying the name and office of the person from whom the recovery is to be effected, the nature and amount of the over-payment; and the method by which the over-payment has been adjusted.

### **Cheques drawn on Treasuries.**

17. Cheque forms intended for the use of officers who are authorised to draw on treasuries by cheques, should be bound in books with counter-foils. Each book should bear a number which should be repeated upon each cheque contained in it, together with a consecutive number of the cheque form, and the drawing officer should notify to the treasury upon which he draws, the number of the cheque-book which he from time to time brings into use and the number of cheques it contains. Outside the book there should be an order to keep it under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number of cheques made over to the relieving officer. For cheque forms printed and issued under the supervision and orders of the Accounts Department the use of a special kind of paper protected by a water-mark has been prescribed, and this kind of paper only should be used both in the case of cheques drawn on treasuries, as well as those drawn on the Presidency Banks and their Branches.

### **Cheques on Presidency Banks and their Branches.**

18. Cheques drawn on Government account on the Presidency Banks of Bengal, Madras and Bombay, or on any of their Branches conducting Government business, should be addressed to the Bank itself and not to any officer thereof. For instance, in the case of Presidency Banks, the address should be "Bank of Bengal, Calcutta," "Bank of Madras, Madras," etc., and in the case of Branch Banks, the address should be "Bank of Bengal, Patna," "Bank of Madras, Bellary," and so on.

### **Transfer of Office.**

19. When an officer, whether gazetted or non-gazetted, who usually draws or countersigns cheques or bills payable at a treasury or sub-treasury, makes over charge of his office to another, he should send a *facsimile* of the relieving officer's signature to the Treasury Officer or Sub-treasury Officer, in order that the latter may satisfy himself as to the validity of the bills presented by him.

### **Defalcations.**

20. Any defalcation or loss of public money, stamps, opium or other property of Government deposited in a Government treasury or sub-treasury must be at once reported to the Accountant General even when such loss has been made good by the person responsible for it; and, when the matter has been fully inquired into, a further and complete report should be submitted of the nature and extent of the loss, showing the errors or neglect of rules, by which such loss was rendered possible, and the prospects of effecting a recovery. A similar course should be followed in cases of defalcations and fraudulent loss of stores in departments which maintain store accounts such as Police, Jail Manufactures, Print-

ing and Stationery, etc. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary. Defalcations, or losses of departmental revenue or receipts which have not been paid into a Government treasury or sub-treasury, petty defalcations or misappropriations committed by village officers, or losses due to accidents or thefts in village officers' houses, or while money is in transit to the treasury, need not be reported to the Accountant General; but his opinion or advice may be obtained, if it is likely to be of use in preventing their occurrence in future.

### Erasures.

21. Erasures and over-writings in any account, register, schedule, or cash book are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry interlined: the head of the office should set his initials to each of such corrections in authentication. Special care should be taken by the Treasury Officer as regards all vouchers and accounts showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity. [See Article 9 (d).]

### ANNEXURE A.

[Referred to in Article 5, Note to clause (b).]

1. Assam-Bengal Railway.
2. Madras and Southern Mahratta Railway.
3. East Indian Railway.
4. Morvi Railway.
5. Burma Railways.
6. Bombay, Baroda and Central India Railway.
7. Jodhpur-Bikaner Railway.
8. Udaipur-Chitore Railway.
9. Dholpur-Bari Railway.
10. Rohilkund and Kumaon Railway.
11. South Indian Railway.
12. Howrah-Amta Light Railway.
13. Cutch State Railway.
14. Jorhat State Railway.
15. Dibru-Sadiya Railway.
16. Tezpur-Balipara Railway.
17. Bengal Provincial Railway.
18. Bengal and North-Western Railway.
19. Deoghur Railway.
20. Darjeeling Himalayan Railway.
21. Barsi Light Railway.
22. Bengal Dooars Railway.
23. Bhavnagar-Gondal-Junagad-Porbandar Railway.
24. North Western Railway.
25. Oudh and Rohilkhand Railway.
26. Eastern Bengal State Railway.
27. Bengal Nagpur Railway.
28. Great Indian Peninsula Railway.
29. Nizam's Guaranteed State Railway.
30. Baraset-Basirhat Light Railway.
31. Bhuktarpur-Bihar Light Railway.
32. Shahdara (Delhi)-Saharanpur Light Railway.
33. Howrah Sheakhala Light Railway.

## Chapter 2.—Check on Receipts.

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### Departmental Revenue.

22. (a) In the case of departmental revenue (*e.g.*, Land Revenue, Excise, Stamps, Jail Receipts, Registration Receipts, etc.), the duty of seeing that the dues of Government are regularly paid into the treasury rests with the departmental controlling officers, who receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and to whom the Accountant General sends, for comparison with these, extracts from his accounts showing the amounts brought to credit in them.

(b) If any wrong credits are thus brought to the notice of the controlling officer, he should at once inform the Accountant General with a view to the correction of the accounts. If any credits are claimed but not found in the accounts, it is usually more convenient to make enquiries first of the departmental officer.

NOTE.—It is essential that the departmental controlling officer's account should not be compiled from returns prepared by the treasury. But the Treasury Officer is in some cases required to verify returns prepared for submission to departmental controlling officers.

### Fines.

23. (a) In the case of fines, the duty of checking the receipts is laid upon the Accountant General, to whom a monthly return of all fines realised, and of all remittances of fines to the treasury, should be transmitted by every Court having the power to fine.

(b) Compensation fines due to an injured party which are creditable to deposits and fines, which, under competent authority, are credited to a municipal or other local fund, will be excluded from this return.

(c) In order to secure that returns are received from every Court having such power, it will be convenient to arrange for their collection by the head of every department in the district (the Collector, the Judge, and the Magistrate), and their transmission by that officer. If it be more convenient for him to embody all in his own return, there is no objection to his doing so, but the collective return must be based on the records or accounts of the Courts and not on those of the treasury, though it should be compared with the treasury figures before being despatched. The best means of ensuring this comparison will probably be for the Court to despatch its return through the Treasury Officer, who will certify to the agreement with his books, or will have the return corrected by the Court before he transmits it.

1. If precautions are taken against double refunds of fines or refunds of fines not actually paid into the treasury, a simple memorandum of the collections of each Court, and of its remittance to the treasury for check with the treasury credit, would suffice; in

## Chapter 3.—Salaries and Allowances : General Rules.

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*vide slip*

### Due Date.

26. Salary bills may be signed at any time on the last working day of the month by the labour of which the salary is earned, and are due for payment on the next working day. ~~In the following cases only may the salary due to date be paid before the end of the month, viz.:~~ *as slip*

- (a) ~~when an officer proceeds out of India on deputation or on leave (other than privilege leave) and is paid up to the date of embarkation;~~

NOTE.—The salary of an officer proceeding on combined leave out of India with a last-pay certificate entitling him to draw his privilege leave allowances from the Home Treasury, may be paid up to the date of his making over charge.

- (b) when an officer is transferred from the Civil Department to the Military, Public Works, Marine, or Postal Department, or is transferred in the Civil Department to another Audit Circle;

- (c) when an officer finally quits the service of Government or is transferred to foreign service.

1. If the first six days of a month are public holidays on which salaries are not disbursed at the treasury, the Local Government may, if it thinks fit, direct the payment of salary bills except those of gazetted officers on the last open day before the said holidays.

2. The last payment of salary should not be made to a gazetted officer or to an officer referred to in Article 43, whose pay is drawn on salary bill forms, finally quitting the service of Government or placed under suspension, until the Treasury Officer has satisfied himself, by reference both to the Accountant General and to his own records, that there are no demands outstanding against him. In other cases payment may be made without reference to the Accountant General on the responsibility of the head of the office concerned.

3. In the case of officers and establishments accompanying Governments to hill stations, salary bills drawn at the hill station for payment at the provincial capital, or *vice versa*, may be signed one, two or three days before the end of the month, though they will not be due for payment before the first working day of the next month.

4. When combined leave is granted, privilege leave allowances for the broken period at the end of the leave may be drawn at any time after the expiration of the privilege leave.

5. In case of transfers to and from service in Persia, salary will be paid up to the date when the transfer takes place, whether the officer changes his circle of audit or not.



*Page 12, Article 26(b)—*

*For “Postal Department” substitute “Postal and Telegraph Department.”*

*[18th List—2-7-17.]*

Substitute the following for this Article retaining the Rules under it:—

“Salary and establishment bills may be signed at any time on the last working day of the month by the labour of which the salary is earned, and are due for payment the next working day. But salary and establishment bills payable at Provincial Headquarters, which require to be pre-audited, and those payable at District Treasuries may be signed and presented for payment three and two days respectively before the last working day of the month to which they relate. Payment of such bills, however, should not be made before the first working day of the next month. In the following cases separate bills must be presented in India for salary due for part of a month, and these bills may be paid before the end of the month, *viz.*—

(a) When an officer proceeds out of India on deputation or on leave other than privilege leave taken by itself.

NOTE:—If the officer is proceeding on combined leave with a Last-Pay Certificate entitling him to draw his privilege leave allowances from the Home Treasury he must draw in India salary and allowances due to the date of making over charge; in other cases he will draw in India those due to the date of embarkation.

(b) When an officer is transferred from the Civil Department to the Military, Public Works, Marine, or Postal Department, or is transferred in the Civil Department to another Audit Circle.

(c) When an officer finally quits the service of Government or is transferred to Foreign Service.

Article 26 (a), page 12—

*Substitute the following for this article and the note thereunder:—*

“(a) when an officer proceeds out of India on deputation or on leave other than privilege leave taken by itself;

NOTE.—If the officer is proceeding on combined leave with a last-pay certificate entitling him to draw his privilege leave allowances from the Home Treasury he must draw in India salary and allowances due to the date of making over charge; in other cases he will draw in India those due to the date of embarkation.”

Page 12, Article 26—

*Add the following after the*

“ Salary and Establish  
which require to be pre-a;  
payment at the Audit of  
month to which they relate  
the following month, or wi

Article 26, page 12—

*For* “ In the following cases only  
*4 substitute,* “ In the following ca  
presented in India for salary due fo  
be paid before the end of the mon

Page 13, Article 28 (a)—

*Change the full-stop at the end of this clause into a comma and insert the following words “ which should be furnished with necessary particulars by the officer who has been disbursing the pension report should be submitted in Form 40B.”*

*Cancel clause (b) of Article 28, Civil Account Code, and “ (a) ” from the 1st clause.*

*and List*

### Death of Payee.

27. (a) Salary, allowances or pension can be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

(b) Salary and other allowances claimed on behalf of a deceased officer may be paid without the production of the usual legal authority (1) to the extent of Rs. 500 under orders of the Collector or other officer responsible for the payment after such enquiry into the rights and title of the claimants as may be deemed sufficient; (2) for the excess over Rs. 500 under the orders of the Local Government on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration.

In any case of doubt payment should be made only to the person producing legal authority.

Any person claiming as the heir of a deceased pensioner should be required to produce the pensioner's half of the Pension Payment Order, or if no Pension Payment Order has been issued the copy of the order in which sanction to the pension was communicated to the pensioner or his heir.

(c) The rules regarding payment of pensions of deceased pensioners are contained in the Civil Service Regulations, Articles 959—961.

NOTE.—Note 2 under Article 26, regarding last payments of salary, applies here also.

28. ~~The~~ The death of every European Officer of Government, other than an Officer of the Indian Civil Service or the Army or Navy, must be immediately reported by the head of his office to the Government under which he was serving, which will announce the circumstance to the Secretary of State. The death of such pensioners should similarly be reported, but by the Account Office, *which should be furnished with the necessary particulars by the Officer who has been discharging*

(b) The following particulars should be given: name and probable age of the deceased; date and place of death; occupation at the time of death; native village and country of the deceased, if known; particulars of family, as far as known; if any relative in the country; if any property left, in whose custody; remarks. The particulars in the case of European pensioners should be communicated to the Account Office by the Officer who has been disbursing the pension.

### Last-pay Certificates.

29. Forms of last-pay certificates, to be granted in certain circumstances by the Treasury Officer, are set forth in the Civil Service Regulations, Appendix No. 3. A Treasury Officer must be careful not to pay salary to an officer to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

1. The form of last-pay certificate prescribed provides for detail of the fund deductions although the officer preparing the bills is responsible for their correctness; but the Treasury Officer is responsible not only for entering in the certificate all demands against the departing officer, including any made under an order of attachment of his salary by a Court of law, of which he may have received notice before granting the certificate,

but for passing on any, of which he may afterwards receive notice, to the treasury from which the officer will in future draw pay.

2. In all cases of transfer from one district to another within the same Audit Circle, the last-pay certificate should specify the last regular or monthly payment; and the entire salary for the month in which transfer has been made should be paid in the new district except as provided in Article 26 (b).

### Bond of Indemnity for drawing Leave Allowances, etc.

30. (a) Officers often make arrangements with their agents to draw their leave or vacation allowances, pensions, etc., either granting them powers-of-attorney to enable them to do so, or leaving their bills ready signed in the agent's custody for presentation, the agents in their turn giving Government a bond of indemnity as security against any loss in case of over-payment (Civil Service Regulations, Article 864).

NOTE.—A Register of Powers-of-Attorney will be kept by the Treasury Officer in the form prescribed in Article 215.

(b) The bond of indemnity, which must be stamped, may be of the following form in the case of a  $\frac{\text{firm}}{\text{bank}}$  :—

In consideration of  $\frac{\text{our}}{\text{their}}$  being permitted to draw the salary of..... during his absence from the Presidency,  $\frac{\text{we}}{\text{the (here insert the name of bank)}}$  do hereby engage to refund to Government, on demand, any over-payment that may be made to  $\frac{\text{us}}{\text{them}}$  as his agents agent.

(c) It must of course be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

(d) It is not necessary, however, for a separate bond to be entered into in the case of each individual officer. Agents of standing and respectability may, for this purpose, be allowed to enter into a general agreement in the form given in Appendix A.

NOTE.—The form of the bond requires advice to be sent to the Account Officer of any change in the constitution of a firm to which the bond refers. When such advice is received, a recognition of the existing agreements that have been entered into previous to the change in the partnership should be obtained either by calling for fresh agreements to be executed by the new partnership, or by obtaining an acknowledgment from the new partnership that they are bound by the existing agreements of the old partnership or otherwise.

(e) Agents of standing and respectability are also allowed to execute a single bond to cover the leave allowances, pensions, etc., of their constituents, payable not by any one Account Officer only, but by all Account Officers, whether Civil or Military. Arrangements for the execution of such a bond must be made through the Comptroller General.

### Fund Deductions.

31. The duty of noting the proper deductions to be made from pay bills on account of funds devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Accountant General or a Fund Examiner to make any particular deduction.

NOTE.—The Treasury Officer must, however, check the deductions in the case of the Annuity Fund and the Indian Civil and Indian Military Service Family Pension Regulations.



*Substitute the following for Article 32 (a), insert new clause (b), and renumber existing clause (b) as clause (c):—*

(a) All salaries, annuities, pensions, bonuses and gratuities paid in British India to or on behalf of any person residing in British India or serving on board a ship plying to or from British Indian ports, whether on account of himself or another person, are liable to Income Tax.

NOTE 1.—The salaries of employes of the Government of India serving in places beyond the geographical limits of India where the Income Tax Act, 1886, is not in force are not liable to the tax.

*Note 1 as introduced by the 1st List of  
the Reprint:—*

British Establishments in Native States, if paid  
are exempt from Income Tax in respect of the  
though the payments may be made in the first.

*2nd List—1.6.18*

*Page 15, Article 32 (b).—*

*Substitute the following for Note 3 as introduced by the 15th List of Corrections, dated the 1st November 1916 :—*

NOTE 3.—The salary and allowances for the period of deputation of any probationer belonging to the Hyderabad Civil Service Class deputed by His Highness the Nizam's Government, or of any person deputed by Native States in Central India, for training in British India, are exempt from income-tax.

[19th List—1-10-17.]

*Page 15, Article 32 (a).—*

*Add the following at the end of Note 2 under this Article as introduced by the 3rd List of Corrections, dated the 30th September 1913 :—*

Gratuities which are granted to officers and others in respect of wounds or injuries, received either in action or in the performance of military duty otherwise than in action, and to the widows and children of officers and others who are killed in action or die of wounds received in action are also exempt from income-tax.

*[19th List—1-10-17.]*

*Page 15, Article 32(a), Note 1, as amended by the 1st List of  
---Corrections, dated the 10th March 1913—*

*Add the following to this Note :—*

*“This exemption does not apply to such portions of the salaries as are paid in British  
dia.”*

*[18th List—2-7-17.]*

*Page 15—Article 33. .*

*Add the following as an exception to Note 1 :—*

*Exception.*—The tentage allowance included in the pay and Indian allowances, as also the horse allowance included in the consolidated or staff pay, of an officer in military employ are salary for purposes of income-tax, unless in the former case, the officer has provided and has in his possession the camp equipage of his rank in a serviceable condition, and in the latter case, has provided and actually maintains the number of *bona fide* chargers prescribed for his rank. [But see Article 41-L (d)].

*15th list—1-11-16.*

*Page 15—Article 32 (b).*

*Insert the following as Note 3 under this Article :—*

**NOTE 3.**—The salary and allowances for the period of deputation of any probationer belonging to the Hyderabad Civil Service Class deputed by His Highness the Nizam's Government for training in British India are exempt from income-tax.

*15th list—1-11-16.*

. Page 15, Article 22 (a)—

*Insert the following note, numbering it as note 2, under Article 32(a) as introduced by the 1st list of corrections :—*

NOTE 2.—A capital sum paid in commutation of the whole or a portion of a pension, a gratuity granted to a widow as compensation for the death of her husband who is killed while in the execution of his duty, and compassionate gratuities granted to the families of deserving Government servants left in indigent circumstances are exempt from Income Tax.

*3rd List—30-9-13.*



For the rule under this Article *substitute* the following :—

I.—Interest on securities is exempt—

(1) if the securities are held by, or are the property of, a Service Fund or a Friendly Society, as defined in Clause (8) of Financial Department Notification No. 2180-S. R., dated the 23rd April 1901, as amended by Notification No. 2503-Ex., dated the 25th April 1907; or

(2) if the interest forms part of the income of a University or other association or body existing solely for educational purposes, or of a local authority, such as a Municipal Committee, District Board, or Port Trust, provided that the exemption shall not extend to interest payable in respect of any period (the period running to date of payment of interest from last date of payment thereof) during which a transfer of the security has been effected.

*Page 15, Article 33—*

Enter the following as item 6 and renumber present  
and 7 as 7 and 8—

“6. The annual rental value of rent-free quarters.”

**Income Tax Deductions.**

**32.** (4) All salaries, annuities, pensions, bonuses, and gratuities falling due on and after the 1st April 1886 are liable to Income Tax.

1. The salaries of officers serving outside of British India whose services have been lent to, and whose salaries are paid by, Native States even though they may be paid in the first place by the Government of India, are not liable to Income Tax.

2. A capital sum paid in commutation of the whole or a portion of a pension and compassionate gratuities granted to the families of deserving Government servants left in indigent circumstances are exempt from Income Tax.

(6) The tax is also leviable upon interest on Government securities, excluding Stock Notes and the non-transferable form of Promissory Notes held by Chiefs, falling due on or after the 1st April 1886.

1. Interest on securities is exempt if the securities are held by or are the property of—

(1) a Service Fund or a Friendly Society, as defined in clause (8) of Financial Department Notification No. 2180-S.R., dated 23rd April 1901, as amended by Notification No. 2503-Ex., dated 25th April 1907.

(2) a University or other Association or body existing solely for educational purposes;

(3) a local authority, such as a Municipal Committee, District Board or Port Trust, provided that the exemption shall not extend to interest payable in respect of any period (the period running to date of payment of interest from last date of payment thereof) during which a transfer of the security has been effected.

**33.** For Income Tax purposes, salary includes allowances, fees, commission, and perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit. It does not include the following:—

1. Travelling allowance.

2. Tentage „\*

3. Horse „\*

4. Sumptuary „

5. Any allowance granted to meet specific expenditure, such as house-rent, compensation for dearness of provisions.

6. Scholarships, if granted to meet the cost of education.

7. School prizes.

NOTE 1.—Local and Exchange Compensation Allowances are subject to the tax, and no part of a consolidated pay is exempt.

NOTE 2.—Rewards for passing examinations are taxable under Part IV of Schedule II of Act II of 1886 as income, and not as salary under Part I of the Schedule. An Account Officer auditing the payment of any such reward should inform the Collector of the fact of payment in order that Income Tax may be levied on it.

NOTE 3.—Fees or honoraria paid by Government to Examiners for conducting examinations are not taxable as salary or gratuity under Part I of Schedule II of Act II of 1886, unless it is actually part of the officer's recognized duty to conduct such examinations. If it is not part of his duty, and if he is simply invited to do certain work which might equally well be done by a non-official on similar invitation, the fee which he receives is "income", not "salary", and the disbursing officer is not concerned with the recovery of Income Tax on the amount. An Account Officer auditing the payment of any such fees or honoraria should, however, inform the Collector of the fact of payment in order that Income Tax may be levied on it.

**34.** (a) The tax is leviable upon the gross salary, subject, however, to deduction of such portion of the salary as—

(1) is deducted under the authority or with the permission of Government for the purpose of securing a deferred annuity for the officer himself, or a provision for his wife or children after his death;

\* See Article 41L (d).

- (2) is paid by the officer to an Insurance Company, Service Fund, Mutual Benefit Fund, Friendly Society, or other legally established Association in respect of an insurance or deferred annuity on his own life or on the life of his wife, but not on the life of his child;
- (3) is paid into any Provident Fund established under the authority or with the permission of Government, and is not repayable to the officer at his option so long as he remains in the service;

NOTE.—Refunds under rule VII of the Civil Engineers' Provident Fund of amounts temporarily withdrawn under rule VI are not exempt from Income Tax. The same principle applies to other Provident Funds.

- (4) is compulsorily stopped from salary by the orders or with the approval of Government for payments to Regimental Mess or Band Funds or the like;
- (5) is deducted as fine inflicted by the head of an office or department or by Government.

NOTE.—A portion of salary withheld under an order of a Court is not a sum compulsorily stopped from salary within the meaning of this clause.

Provided that—

- (i) the total amounts deducted under (1), (2), and (3) do not exceed one-sixth of the salary for the financial year;

NOTE.—The amount of premium paid to an Insurance Company in any year, for which a refund of Income Tax is claimed in a subsequent year, should not be included in the limit of one-sixth salary for the next year.

- (ii) the claim to exemption on account of premium paid to an Insurance Company, etc., is made within six months from the last day of the financial year during which the premium was paid.

(b) The above deductions, with the exception of those under (5), are not taken into account in determining whether the income is liable to the tax or in determining the rate at which the tax shall be levied.

1. Interest paid under rule 11 of the I. M. S. F. P. Regulations and rule 9 of the I. C. S. F. P. Regulations is exempt from Income Tax : but interest paid under rules 13 and 16 of the former and under rules 12 and 15 of the latter is not exempt from the tax.

2. If a life insurance premium is payable in sterling, the amount to be deducted from the gross salary, etc., is the actual cost of remittance as stated by the assessee, or if the assessee is unable to state such actual cost the equivalent in rupees of the sterling payment calculated at the official rate of exchange for the year in which the deduction is made.

3. Premium paid by an officer while on leave or deputation out of India, whose allowances are disbursed from the Home or a Colonial Treasury, cannot be taken into account for the purpose of allowing an abatement of Income Tax.

*Exception.*—Insurance premia and subscriptions to recognised Provident and Service Funds so far as paid in India by an officer on leave or deputation out of India, whose allowances are disbursed from the Home or Colonial Treasury, are exempted from Income Tax to the extent of one-sixth of the salary actually drawn by the officer in India during the financial year, in which the premia, etc., are paid.

4. The amount of premium paid to a Life Insurance Company should be deducted in one sum from the salary bill to which the receipt for the premium is attached, before the calculation for the Income Tax is made.

5. Income Tax is not to be deducted from advances of pay made under Article 137, clauses (a) and (b), of this Code; and under Article 64 of the Civil Service Regulations, the

*Page 17—Article 36.*

*Substitute the following for this Article :—*

36. Income-tax is recovered from salary annuity or pension drawn in a month at the following rates :—

- (a) Four pies in the rupee if the salary annuity or pension amounts to Rs. 1,000 per annum, or Rs. 83-5-4 per mensem, but is less than Rs. 2,000 per annum or Rs. 166-10-8 per mensem.
- (b) Five pies in the rupee if it amounts to Rs. 2,000 per annum or Rs. 166-10-8 per mensem, but is less than Rs. 5,000 per annum or Rs. 416-10-8 per mensem.
- (c) Six pies in the rupee if it amounts to Rs. 5,000 per annum or Rs. 416-10-8 per mensem, but is less than Rs. 10,000 per annum or Rs. 833-5-4 per mensem.
- (d) Nine pies in the rupee if it amounts to Rs. 10,000 per annum or Rs. 833-5-4 per mensem, but is less than Rs. 25,000 per annum or Rs. 2,083-5-4 per mensem.
- (e) One anna in the rupee if it amounts to Rs. 25,000 per annum or Rs. 2,083-5-4 per mensem or upwards.

The amount due on a fraction of a rupee should be neglected. Thus the tax to be realised on a monthly salary of Rs. 166-10-8 is Rs. 4-5-2 only.

deductions being made from the gross amount of the salary bills from which the advances are recovered by instalments.

6. Advances made to officers proceeding on leave or duty out of British India are liable to Income Tax, which should be deducted in each case when the advance is made.

7. When advances of pay or leave allowance for a period extending beyond the date of the officer's return to India are made in England, Income Tax should be charged on the full amount of salary from the date of return to India without abatement for advance.

35. (a) A deduction made from the amount of salary, pension, or annuity liable to assessment, on account of payment made to a Life Insurance Company or to a Family Pension Fund (if the payment is made otherwise than by deduction from salary) must be supported either—

- (1) by the original receipt of the Insurance Company; or
- (2) (in the case of a deduction claimed by servant of the Government or of a local authority) by a copy of the same, presented along with the original to the officer who pays the salary, and attested by that officer, who should, after such attestation, return the original with a note endorsed upon it that it has been produced and allowed for, the copy being attached to the bill sent with the list of payments;  
or
- (3) by a duplicate receipt or certificates of payment given by the Insurance Company, provided a certificate is given that the original receipt is lost or is not forthcoming.

(b) In cases (1) and (3) the receipt or certificate should be forwarded with the bill to the Account Office, whence it will be returned, if desired, as soon as the fact of payment is admitted in due course of audit.

(c) Where the Collector is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient. He must, however, in all cases receive and adjudicate the claims to the remissions in sufficient time to prevent the payment of bills being postponed pending the adjudication.

36. If the salary, annuity, or pension amounts to ₹166-10-8 per mensem, the amount recoverable is five pies in the rupee, or, if less than the above, but not less than ₹83-5-4 per mensem, the rate is four pies in the rupee. The amount due on a fraction of a rupee should be neglected. Thus the tax to be realized on a monthly salary of ₹166-10-8 is ₹4-5-2 only. The tax is calculated in accordance with the Table printed as Appendix B.

36A. The tax is not leviable on the salary of any officer, warrant officer, non-commissioned officer or private of His Majesty's Forces or of His Majesty's Indian Forces, who is not in an employment which, according to the ordinary practice, may be held indifferently by military persons and civilians and whose salary does not exceed five hundred rupees per mensem.

NOTE 1.—The salary of officers of the class mentioned in this article who may be deputed on Famine or Plague duty under the Civil Department is also exempt from Income Tax if the salary drawn during the deputation does not exceed ₹500 a month.

NOTE 2.—In the case of Military Hospital Assistants lent for Civil duty, no Income Tax should be levied if the emoluments drawn in the Civil Department are no higher than those the Hospital Assistants were drawing when in Military employ. In cases in which higher allowances are drawn in Civil employ, Income Tax should be recovered.

NOTE 3.—Civil Surgeons are not exempted under this article.

37. (a) If the salary drawn in any month is less than R83-5-4, deduction need not be made on account of the tax on the ground that the salary of other months has been or will be such as to bring the salary of the year up to R1,000. ~~The tax on salary should be deducted with reference to the salary of each month separately.~~ *vide slip*

(b) Income Tax deducted from the salary of an officer whose total income during the year is found to be less than R1,000 may be refunded after the close of the year, but the refund should be made by the officer through whom the tax was originally collected on the certificate of the Collector to the effect that the total income of the officer for the year did not amount to R1,000.

(c) An officer whose monthly salary was R166-10-8 or more, but whose total salary during the year amounted to less than R2,000, may be allowed a refund of the extra one pie per rupee which was deducted from his salary during the period when it amounted to R166-10-8 or more.

38. The tax should be levied on a gratuity with reference to the total of the gratuity and salary drawn by the gratuitant in the year of payment,—i.e., the gratuity should be exempt, taxable at four pies, or taxable at five pies in the rupee, according as the above total is less than R1,000, R1,000 or more, but less than R2,000, or R2,000 or more, respectively.\* This rule, however, will not modify the previous application of Article 36 above to any salary already drawn during the year.

39. The head of an office should not question the recipient as to his other income. He should deduct the tax solely with reference to the month's salary or the total of salary and gratuity paid during the year, as the case may be, unless the Collector brings to his notice that the recipient has other income.

*See slip*  
123- Grant letter  
No 3 of 1914-15  
in file

40. (a) In the case of interest on Government securities the rate is five pies in the rupee, unless the holder produces a certificate from the Collector that his annual income from all sources is less than R1,000, or that the interest is employed solely for religious or public charitable purposes, when no deduction should be made, or unless he produces a certificate that his income from all sources is less than R2,000, in which case the rate is four pies.

(b) When any exemption is allowed, or a lower rate is levied, the Treasury Officer should record on the payee's receipt that the prescribed certificate has been produced, and note the fact in the column "Deduction of Income Tax," in the Register of Payments (Form No. 24).

40A. All claims for the refund of Income Tax paid under Parts I and III of the Second Schedule of Act II of 1886 may be received and examined, if preferred within six years from the date of realization of the tax.

*Page 18, Article 40A—*

*Cancel this Article.*

*[17th List—1-4-17.]*



*Substitute the following for this Article :—*

In the case of interest on Government Securities falling due on or after the 1st April 1916 and payable in British India, the rate is one anna in the rupee, unless the holder produces a certificate from the Collector that the interest is employed solely for religious or public charitable purposes, when no deduction should be made, or that his annual income from all sources in the income-tax year last preceding that in which the interest is paid was less than any one, as the case may be, of the amounts tabulated below, in which case he shall be entitled to a refund, calculated on any such interest, at the rates specified against each such amount, namely—

Amount.	Refund.
1. Less than R1,000 . . . . .	One anna in the rupee.
2. R1,000 or upwards but less than R2,000 .	Eight pias in the rupee.
3. R2,000 or upwards but less than R5,000 .	Seven pias in the rupee.
4. R5,000 or upwards but less than R10,000	Six pias in the rupee.
5. R10,000 or upwards but less than R25,000.	Three pias in the rupee.

NOTE.—This rule also applies in the case of Government Securities whereon interest is payable out of British India by draft on any place in British India.

**Page 18, Article 36-A—**

**Add the following as Note 4 to this Article :—**

**NOTE 4.**—(a) An officer in military employ, in determining the amount of his salary for the purpose of assessment to income-tax, may, in the following cases only, exclude the horse allowance and tentage included in the consolidated salary, pay, or Indian pay of certain appointments under paragraphs 262, 263, 373 and 445 of the Army Regulations, India, Volume I :—

(i) If his salary, after such deduction is made, does not exceed Rs. 500 per mensem.

(ii) If, on the occasion on which he first draws in British India a salary exceeding Rs. 500 per mensem after deduction of horse allowance and tentage, he exercises the option of excluding these allowances. This option may be exercised if claimed within three months after the 27th September 1916, or on the occasion on which the officer concerned next draws pay in British India, by (a) officers who attained a pay exceeding Rs. 500 exclusive of horse allowance and tentage after the 1st April 1916 but before the 27th September 1916, and (b) officers who attained a pay exceeding Rs. 500 exclusive of horse allowance and tentage before the 1st April 1916 and who on the last occasion on which they drew pay in British India before that date exercised the option, under any rule or order previously in force, of excluding these allowances.

(b) An officer may at any time elect to include these allowances in his salary for the purpose of income tax assessment ; but should he do so, he may not subsequently, on change of emoluments or for any other reason, alter his decision.

(c) The privilege of excluding tentage and horse allowance under rule (a) is subject to the condition that the officer concerned has provided, and actually maintains, the camp equipage of his rank in a serviceable condition, and the number of *bond fide* chargers prescribed for his rank.

(d) It shall not be open to any officer whose consolidated salary, pay, or Indian pay includes both horse allowance and tentage to exclude for the purpose of these rules horse allowance alone or tentage alone.

*Page 18, Article 37 (c)—*

*Substitute 'income' for 'salary' in line  
Add at the end:—*

“In this case also the refund is to be made of  
through whom the tax was originally collected, and of  
Collector”

*Page 18—Article 37.*

*Substitute the following for this Article :—*

**37.** (a) If the salary drawn in any month is less than Rs. 83-5-4, deduction need not be made on account of the tax on the ground that the salary of other months has been or will be such as to bring the salary of the year up to Rs. 1,000. The tax on salary should be deducted with reference to the actual salary drawn in any one month even though that amount may include salary for more than one month.

*Article 37 (a), page 18* (as modified by the  
tions)—

Add in continuation :—

“Following the same principle, Income tax shall be of 4 pies in the rupee in all cases in which it is clear that the annual income will not amount to Rs. 2,000 or more.”

*is clause :—*

, be made ~~in~~ those cases in which  
ne will be below the taxable mini-  
mon of arrears relating to previous  
ticular month exceeds the monthly

*7th List—15-1-15.*

*Add the following as note to this article:—*

NOTE.—Whenever one department of Government or a Local Fund pays an allowance to an officer, whose pay is audited in a different account office, the authority responsible for the grant of the allowance should ascertain from the audit officer of the payee whether the allowance is subject to income-tax, if there be any doubt on the matter, and if it be so subject, must deduct the income-tax when paying the allowance.

(b) Though the tax is calculated with reference to the salary drawn in each month, the officer is entitled to a refund if it is eventually found that the tax due on the total income for the year is less than the amounts deducted during the several months. The deduction should not be made in those cases in which it is clear that the total annual income will be below the taxable minimum, although owing to the inclusion of arrears relating to previous months, the amount drawn in a particular month exceeds the monthly limit of Rs. 83-5-4. Similarly, income-tax should be deducted at the rate of four pies, five pies, six pies, or nine pies in the rupee in all cases in which it is clearly known that the total annual income will not amount to Rs. 2,000, Rs. 5,000, Rs. 10,000, or Rs. 25,000 respectively.

(c) When a refund is claimed at the end of the year on the ground that the tax due on the annual income is less than the amounts recovered during the year, the refund should be made through the officer through whom the tax was originally collected, and on a certificate from the Collector that the annual income with reference to which the tax is proposed to be re-assessed is correct.

*15th list—1-11-16.*



*Page 18—Article 38.*

*Substitute the following for this Article :—*

38. The tax should be levied on a gratuity with reference to the total of the gratuity and salary drawn by the gratuitant in the year of payment. For example, if the total of the gratuity and the salary drawn during the year by an officer is more than Rs. 1,000 but less than Rs. 2,000, the tax on the gratuity should be levied at four pies in the rupee. This rule, however, will not modify the previous application of Article 36 above to any salary already drawn during the year.

30th List--2-I-18.]

### Exchange Compensation Allowance.

41. This allowance is granted in accordance with the rules contained in Appendix BB. It is a provisional addition to salary, calculated on the difference between the gold value of half-salary at the market rate of exchange, and its value at a privileged rate, which for the present is fixed at 1s. 6d. per rupee, subject to the condition that it shall in no case exceed in any quarter the amount of rupees by which £250 converted at the privileged rate shall fall short of the equivalent of £250 converted at the market rate.

*Officers to whom Exchange Compensation Allowance is payable.*

41A. The allowance is payable only to Europeans. Eurasians who are not statutory natives of India are to be reckoned as Europeans, and, for the purposes of the rules, Europe includes the English-speaking colonies. As regards officers appointed in England no person appointed after the 6th June 1907 under a written contract shall be entitled to Exchange Compensation Allowance unless he is explicitly admitted thereto under the terms of the contract or unless the appointment which he holds gives him a claim to the allowance under any general rule or decision of the Government of India, a list of which appointments is given in Appendix BB.<sup>1</sup> As regards appointments in India, the claim depends on two factors which may be described as *Personal* and *Official* eligibility. The former is secured by being outside the class "Native of India" as defined in Statute 33 Vict., Cap. 3, Section 6, to which an important privilege of appointment in India to offices carrying a salary of Rs200 and over, save in certain excepted departments, is secured by Standing Orders of the Government of India. Full instructions are contained in Government of India, Financial Department, Nos. 2418-Ex., dated 26th May 1899, and 3457, dated 31st July 1899. As regards official eligibility, the concession is limited to those offices in which European qualifications are held to be indispensable or to services and departments in which a proportion of Europeans is held to be indispensable, and is also subject to the further condition that the rates of pay in such appointments, services or departments have not been fixed or revised on the understanding that Exchange Compensation Allowance will not be drawn. The allowance is admissible only to officers who are appointed as Europeans, and in the case of the services and departments alluded to, only to those officers who are appointed for the purpose of maintaining the requisite proportion of Europeans. The Government of India alone can determine which are the offices, services and departments in which European qualifications or a proportion of Europeans are deemed to be indispensable. The question whether any officer is appointed because he is a European, and for the purpose of maintaining the proportion of Europeans is one for the decision of the Government by or under which the appointment is made.

NOTE.—A son of a Native of India by an English mother is ineligible for the allowance.

41B. Further orders of the Government of India have been issued in Financial Department Resolution No. 4847-Ex., dated 5th November

1898, as amended by Government of India, Finance Department, letter No. 6944-F.E., dated 18th November 1911, and in resolution No. 2556-Ex., dated 5th June 1899, describing the appointments by virtue of which an officer *appointed in India* becomes entitled to Exchange Compensation Allowance if not otherwise disentitled to it. These orders do not therefore render a person appointed in India eligible for the allowance, if he is a native of India, within the definition of that term in Statute 33 Vict., Cap. 3, Section 6.

**41C.** Cancelled.

**41D.** The orders issued by the Government of India on the subject of Exchange Compensation Allowance apply *proprio vigore* only to officers paid from general revenues. Their application to officers serving under Local Boards and Municipalities is a matter to be settled by Local Governments so far as these have legal and financial power to enhance the salaries of such officers. To this extent Local Governments may sanction any increase in the salaries of Local Board or Municipal servants by way of Exchange Compensation, provided that the concession so made in no case exceeds what such officer would have been eligible for by way of Exchange Compensation Allowance had he been serving under Government.

**41E.** As regards officers appointed in India on or after the 1st April 1897, a certificate of eligibility for Exchange Compensation Allowance will be granted on appointment by the Government by or under which the appointment is made. The certificate will set forth the grounds upon which the officer to whom it is granted is deemed to belong to the class of public servants who supply the indispensable European element in the administrative body of Indian officials. In the case of officers appointed in India before the 1st of April 1897, such a certificate on appointment is not required, but the orders of the Government under which they are now serving should be obtained as to their eligibility to receive the allowance. Only such officers as have obtained such certificates or orders can be given the full benefit of Exchange Compensation Allowance.

**NOTE 1.**—Officers to whom Exchange Compensation would not be admissible under these rules, but who have been admitted to it under the rules previously in force, will continue to draw it to the extent of the salaries they were drawing on the 1st of April 1897; but any increase in their salary after that date will be taken in reduction and ultimately in extinction of their claim to the allowance.

**NOTE 2.**—An officer without a substantive appointment acting in Government service is not debarred from Exchange Compensation Allowance merely by reason of his holding only an officiating appointment.

**NOTE 3.**—Except to the extent allowed in Note 1 above no officer can draw Exchange Compensation Allowance when holding an appointment which does not carry the allowance, whether he holds it substantively or as an officiating incumbent.

**Explanation.**—An officer, otherwise eligible, is not debarred from drawing Exchange Compensation Allowance while acting in an appointment which carries the allowance.

*Officers to whom Exchange Compensation Allowance is not admissible.*

**41F.** Exchange Compensation Allowance is not admissible to—

- (a) persons temporarily appointed to the service of Government for a specified duty only, upon allowances definitely fixed for the particular case;

- (b) persons serving under a contract in which their allowances are definitely fixed, which is not preliminary to employment in one of the regular services of the Government, and five years of service under which have not elapsed;

NOTE.—This clause relates only to persons appointed under a written contract in India. A European so appointed in England will be entitled to Exchange Compensation Allowance, if he is explicitly admitted to the allowance in the agreement.

- (c) persons who are not members of any regular service, and who are employed in a professional capacity (such as lawyers, teachers, lecturers, clergymen, medical men), without being debarred from the private exercise of their professions;
- (d) officers permitted to make family remittances through Government for any month in which the privilege is availed of;
- (e) members of the Political Department of the Government of India except those substantive or officiating in the grades of Resident.

*Exchange Compensation Allowance to Officers on Foreign Service.*

**41G.** Exchange Compensation Allowance is not admissible under the rules in Appendix BB to Government officers in foreign service. The Government of India, however, so far as they are concerned, agree to the grant of the allowance under the restrictions and rules contained in the Appendix cited above. But as the allowance will not be payable by the Government of India, but by the foreign employer, the claim in each case must, subject to any conditions imposed by Statute or by trust provisions, be decided, in the case of foreign service of the first kind, by the orders of the employer to whom the officer's services have been lent, and in the case of service of the second and third kinds, with the consent of the controlling authority of the funds to which the allowance will be chargeable. If the foreign employer signifies his desire to give the allowance, the sanction of the Local Government by whom the officer's services were lent should be applied for, with a full statement of the grounds on which the officer considers himself to be eligible for the allowance. If the Local Government entertains any doubt whether the officer is eligible under the rules, the case should be submitted for the decision of the Government of India in the Finance Department.

NOTE.—Exchange Compensation Allowance payable by the foreign employer to an officer on foreign service while on privilege leave should be distributed according to the rule of proportions between the foreign employer and Government.

*Allowances on which Exchange Compensation is admissible.*

**41H.** Exchange Compensation Allowance is admissible as explained below:—

- (a) *In the case of officers whose emoluments are governed by the Civil Service Regulations:—*On salary, as defined in Article 38 of those Regulations.
- (b) *In the case of officers whose emoluments are governed by the Indian Army Regulations:—*On pay, Indian allowances and staff salary.

- (c) *In the case of officers on leave:—*On leave allowances fixed in rupees and drawn in India or Ceylon.
- (d) *In the case of an officer part of whose salary is fixed in sterling and converted into rupees at the rate of exchange fixed annually for the adjustment of transactions between England and India:—*The allowance is payable only in respect of the excess, if any, of the portion of his salary not fixed in sterling, over the portion fixed in sterling.
- (e) *In the case of an officer serving in India who receives in sterling in England a wound or good service pension:—*An abatement should be made from the Exchange Compensation Allowance drawn in India, the amount of the abatement being equal to the amount by which the equivalent of the sterling pension at the official rate of exchange is exceeded by that at the rate fixed for the payment of Exchange Compensation.
- (f) *In the case of employes of the Indo-European Telegraph Department, and other officers in Persia, who are entitled to Exchange Compensation Allowance:—*Such officers will be paid one-half of their salaries (subject to a limit of £1,000 a year) at the rate of exchange fixed between krans and pounds sterling, one rupee of salary being taken for this purpose as equivalent to 1s. 6d. and the other half at the rate of exchange fixed between krans and rupees. The rates of exchange, for the purposes of this article, between krans and rupees and between krans and pounds sterling will be fixed quarterly by the local authorities.

*Amount admissible.*

41J. The allowance is granted in the form of a percentage (at present  $6\frac{1}{4}$  per cent.) on the officer's salary, subject to a maximum of R138-14-3 *per mensem*. A table for calculating the allowance is printed below for easy reference.

Salary.	Amount admissible.	Salary.	Amount admissible.	Salary.	Amount admissible.
R	R a. p.	R	R a. p.	R	R a. p.
1	0 1 0	20	1 4 0	300	18 12 0
2	0 2 0	30	1 14 0	400	25 0 0
3	0 3 0	40	2 8 0	500	31 4 0
4	0 4 0	50	3 2 0	600	37 8 0
5	0 5 0	60	3 12 0	700	43 12 0
6	0 6 0	70	4 6 0	800	50 0 0
7	0 7 0	80	5 0 0	900	56 4 0
8	0 8 0	90	5 10 0	1,000	62 8 0
9	0 9 0	100	6 4 0	2,000	125 0 0
10	0 10 0	200	12 8 0	Maximum admissible.	138 14 3

*Page 22, Article 41 H. (c)—*

*Substitute the following for this clause :—*

*(c) In the case of officers on leave :—On leave allowances fixed in rupees, and drawn in India or Ceylon, on privilege leave allowances drawn at the Home treasury in the case of combined leave in England, and on the allowance drawn at the Home treasury in respect of leave other than privilege leave when it is the officer's last salary.*

*(12th List—3-1-16.)*

*Page 22, Article 41-J.—*

*Substitute the following for this article :—*

**41.-J.**—The allowance is granted in the form of a percentage on the officer's salary. The percentage will be calculated by the Controller of Currency each quarter with reference to the market rate of exchange, and will be notified by him about the 15th day of the final month in the preceding quarter. The maximum admissible will also be fixed by that officer each quarter.

[20th List—2-1 18.]



*How Calculated, Drawn and Charged.*

**41K.** The allowance should be calculated on the whole gross salary for the month before deduction of Income Tax, Annuity, and Fund deductions. The percentage is not calculated on fractions of a rupee in the salary, fraction of 8 annas or more being taken as one rupee, and fractions of less than 8 annas being neglected. It should be drawn with pay on the same bill on which pay is drawn, being shown by a separate entry as follows:—

“Add for Exchange Compensation Allowance at  $6\frac{1}{4}$  p.c.”

It should be charged to the same head as pay, but in all entries in accounts it should be shown separately from pay.

*Miscellaneous Points.*

**41L.** The following rules should be noted:—

- (a) Deputation allowance does not come within the definition of “salary” in Article 38 of the Civil Service Regulations, and consequently Exchange Compensation Allowance is not admissible in respect to it. But if in any case deputation allowance has been specially permitted to count as salary for calculating leave allowance, it may also count for Exchange Compensation Allowance.

NOTE.—The term “Deputation allowance” used above means an allowance payable in addition to salary under Article 81 of the Civil Service Regulations to an officer placed on special duty in India, and does not include the allowance under Article 85 of an officer deputed to Europe, which, when payable in India, carries Exchange Compensation Allowance, provided the officer concerned is otherwise entitled to it.

- (b) The allowance is admissible on the extra staff pay and allowances enumerated in the statement which accompanied Government of India, Foreign Department, No. 903-Ex., dated the 8th February 1898.
- (c) The allowance is not admissible on subsistence allowance drawn under Article 193 of the Civil Service Regulations, for the period of suspension pending the enquiry into alleged misconduct.
- (d) When an officer claims exemption from Income Tax with reference to horse allowance or tentage included in his salary, he cannot draw Exchange Compensation Allowance on such allowances.
- (e) The maximum limit of salary on which Exchange Compensation Allowance can be drawn is a monthly one; that is, if during any month the allowances on which Exchange Compensation Allowance is admissible exceed the maximum limit, Exchange Compensation Allowance for that month should be restricted to the maximum.
- (f) When salary is drawn for a portion of a month, Exchange Compensation Allowance is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced.

- (g) The allowance should not be treated as salary for the purpose of calculating table money recoverable under Article 1022 of the Civil Service Regulations from an officer travelling by sea.
- (h) The allowance is chargeable with Income Tax and also with Civil Fund deductions, and, except in the case of Madras and Bombay Civil Servants who entered the service or passed the final examination before 1876, with annuity deductions, but the allowance admissible on the minimum furlough allowance is exempt from annuity deductions.

*Page 25, Article 44.—*

*Insert the following as Rule 3 under this Article :—*

3. When the endorsement on a bill is incomplete or irregular, the procedure laid down in Article 9 (k) should be followed. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

*[19th List—1-10-17.]*

*Page 25, Chapter 4—*

*Insert the following in the heading after “Reward  
proficiency”;—* “Place of payment.....50 A”.

*(12th List—3-1-10)*

### Chapter 4.—Gazetted Officers' Bills.

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#### Form of Salary Bill.

42. For the fixed allowances of a gazetted officer the adoption of bills in a form similar to Form 1 is recommended, in which the whole of the fixed allowances claimable by an officer in respect of the same appointment are set forth. An officer who draws an additional allowance for a separate office need not present a separate bill for it, unless it is chargeable to a Local Fund or to sources other than general revenues.

43. In some provinces it is found more convenient that the pay of munsifs, tahsildars, and other similar officers belonging to establishments limited and fixed with reference to the requirements of a whole province, who are not ranked as gazetted officers, but whose pay varies according to grade, should be drawn separately, in the form provided for gazetted officers, instead of being included in the pay bill of their office establishment.

44. Salaries may be paid only upon the personal claim of the officer concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government of India or the Comptroller General. At the written request or order of the officer, the salary bill may be made payable to some *well-known* banker or agent.

1. A Government Officer or any other single person cannot be constituted an "Agent" under Article 30 for the purposes of the above rule.

2. The ruling in this article applies to all payments, whether on account of salary, travelling or other allowances, which under the rules are made to officers on their personal account.

45. An officer drawing pay for the first time from any treasury should present, with his salary bill, a last-pay certificate in accordance with the rules contained in Appendix 3 to the Civil Service Regulations, unless he is a newly-appointed officer drawing his pay for the first time, when a health certificate—except in the case of an officer appointed by the Secretary of State—and an order from the Accountant General should be attached to the bill; but if the appointment is temporary, the certificate need not be furnished until he is confirmed.

#### Alterations of Pay.

46. No officer may draw an increased or a changed rate of salary or fixed allowance unless the bill on which he draws it is either pre-audited by the provincial Accountant General, or is accompanied by a letter of the Accountant General authorising the amount to be drawn. These letters will be issued from the Account Office as soon as possible; but

as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills for no more than old rates, or send their bills for pre-audit to the Accountant General, if they do not first receive his letter of authority.

### Transfer of Office.

47. Every transfer of charge of a gazetted officer should be reported by post of the same day to the Accountant General: and in the case of an officer having *independent* charge of a public treasury, statements of the cash balance, of the stamp and opium stores, and also of the bill forms in stock, should be prepared, signed by the officer taking charge, and forwarded to the Accountant General at the same time.

NOTE.—This rule only applies to changes of District Officers, not to transfers of executive charge of the treasury between their subordinates: in the latter case, the fact of transfer should simply be advised to the Accountant General.

### Pay to Officers in England.

48. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it in India.

### Travelling Allowance Bill.

49. The form of bill for travelling allowance of a gazetted officer depends upon the rules under which it is due. For the case of mileage, halting allowance, or daily rate, Form 2 is recommended as setting forth in a convenient form the necessary details of information. When a circuitous route is taken, the reason for doing so should be stated on the bill. When an officer is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail.

### Rewards for Proficiency in Oriental Languages.

50. (a) Bills for rewards under civil rules to civil officers, including chaplains and military officers in civil employ, should be pre-audited by the Accountant General, who will be guided either by the scales laid down by the Government of India for those rewards which apply generally, or by such special rules as may obtain in the several provinces.

(b) Bills for rewards under military rules to military officers in civil employ should be submitted to the Accountant General, who will pass them for payment after having them pre-audited by the Military Department. The amounts of these bills will be debited to the Military Department through the Exchange Accounts.

### Inspecting Officers.

51. In most cases, and in the absence of special provision, payments can be taken only at the treasury of the district in which the claim arises; but an officer whose duty requires him to travel about on inspection should ordinarily take with him a last-pay certificate, which will

## PLACE OF PAYMENT.

*Insert* the following as a new Article 50 A—

**50 A.** Salary bills are ordinarily payable only at the treasury of the District in which the claim arises, but gazetted officers may, at their option, draw their salary partly at the head quarters of the district in which they may be serving and partly at the Capital of the Presidency or Province, subject to the following conditions :—

(1) The concession shall be admissible only to gazetted officers whose pay is subject to individual audit and is not less than ₹500 a month.

(2) Not less than ₹100 in any one month shall be drawn outside the district headquarters treasury and all sums drawn in the Provincial Capital must be in multiples of ₹100.

(3) The amount required to be drawn at the Provincial Capital shall not be altered at intervals of less than three months.

**NOTE.**—Officers serving in Bihar and Orissa, Assam, the North-West Frontier Province, Baluchistan, Ajmere-Marwara and Coorg, are allowed to draw a part of their salary under the above rules at the places specified below and not at the Provincial Capitals—

Bihar and Orissa . . . . .	Calcutta.
Assam . . . . .	Do.
Baluchistan . . . . .	Do.
Ajmere-Marwara . . . . .	Do.
Coorg. . . . .	Madras.
North-West Frontier Province . . . . .	Lahore.

In the case of officers serving in Bihar and Orissa and Assam, and in Coorg, the amount to be paid at Calcutta and at Madras respectively shall be drawn by means of Supply Bills. For this purpose Supply Bills may be issued at par.

*Page 26, Article 50 A—*

*Insert the following as Note 3 under this Article :—*

NOTE 3.—Officers serving in the Central Provinces are allowed to draw their salaries under the above rules partly at their District Headquarters and partly at either (1) Nagpur or (2) Bombay or (3) Calcutta. The amounts required to be paid at Calcutta or Bombay should be drawn by means of Supply Bills issued at par.

*(21st List—2-4-18.)*



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*Page 26, Article 50A—*

*Insert the following as Note 2 under  
the existing Note as Note 1:—*

Note 2.—Officers serving in the United Provinces  
their salary under the above rules either at Cawnpore or  
at both stations.

***Page 26, Article 51—***

***Delete the words “In most cases.....the claim arises; but”  
in the 1st three lines and for the word ‘an’ substitute An.***

***(12th List—3-1-16.)***

*Page 26, Article 50A—*

*Insert the following as Note 2 under this Article numbering the existing Note as Note 1:—*

Note 2.—Officers serving in the United Provinces are allowed to draw a part of their salary under the above rules either at Cawnpore or at the Provincial Capital, but not at both stations.

*[18th List—2-7-17.]*

*Page 26, Article 50-A Note—*

Amend the note under Article 50-A insert by the 12th list of corrections dated the 3rd January 1916, as indicated below :—

(1) *Against " Baluchistan " substitute " Bombay " for " Calcutta " and*

(2) *For the words " In the case of.....respectively " in the last paragraph substitute " In the case of officers serving in Bihar and Orissa and Assam, in Baluchistan and in Coorg, the amounts to be paid at Calcutta, at Bombay and at Madras, respectively."*

*12th List—1-4-16.*

enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his head-quarters. Should he pass from one Accountant General's jurisdiction to another's, the last-pay certificate should be countersigned by both. In such a case, of course, no *advance* is made, and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill form with necessary certificates, countersigned by the controlling authority if any, but he cannot take advances on account of travelling allowances.

52. As an exception to the above rule, such advances as may be required on account of pay may be drawn by the officers named below, the pay bill being presented at the head-quarters treasury:—

- (a) The Metropolitan Bishop of Calcutta, from any treasury in India.
- (b) Other Bishops, from any treasury within their diocese.
- (c) Archdeacon, from any treasury within diocese.
- (d) Inspector General of Forests, from any treasury in India.
- (e) Director General of Archæology, from any treasury in India.
- (f) Government Epigraphist for India, from any treasury in India and Burma.
- (g) Surveyor General of India, from any treasury in India.
- (h) Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, from any treasury in India.
- (i) Director General of Observatories, from any treasury in India.
- (j) Assistant Superintendent, Archæological Survey, attached to the office of the Director General of Archæology, from any treasury in India (including Burma).
- (k)

Receipts should be taken in duplicate, the original being forwarded immediately to the Accountant General who usually audits the officer's allowances, and the duplicate retained to support the debit in the list of payments.

## Chapter 5.—Establishment.

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### Sections of Establishment.

53. For the purposes of this chapter, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments—*e.g.*, a District Officer's Excise establishment is to be treated as distinct and separate from his Land Revenue establishment.

54. For the purposes of pay and audit, establishments are distributed into "sections." No fixed rules can be laid down as to what constitutes a section; but the sections should be fixed by the Accountant General in communication with the heads of officers or departments on the following principles:—

(a) The distribution should be uniform throughout the province for the same kinds of establishments.

(b) Ordinarily, an office or establishment containing not more than ten or twelve clerks will form a single section; larger offices will comprise two or more.

(c) The distribution in the latter case should follow the actual working arrangements of the office, *e.g.*, a District Officer's establishment might be distributed in the following sections: English Office, Vernacular Office, Treasury, Nazir Record.

(d) In large offices, where the clerks are arranged by classes and grades, each grade may form a separate section.

(e) Petty and numerous establishments are often best distributed according to the taluqs or sub-divisions of a district, *e.g.*, village schoolmasters should be so distributed, while of the higher classes of schools, each school would form a separate section.

(f) Clerks (or schoolmasters, native doctors, etc.) should not, except in small establishments, be lumped up with chuprassees or servants; but servants should, when their number is not very small, form a separate section or sections.

(g) The pay abstracts of the district police are regulated by departmental rules, and are stated, so far as regards the lower grades, in detail of grades.

(h) In preparing pay bills, absentee statements, annual returns of establishment, proposition statements and other similar documents, the entries should be made in accordance with the sections arranged under the provisions of this article.

### Annual Returns.

55. (1) Early in April in each year, a detailed statement of the permanent establishment existing on 1st April, will be prepared in Form 3 and transmitted to the Accountant General direct as soon as possible, and, in any case, not later than the 15th May. A similar statement is also required for local funds establishments, the claims to pension for which are submitted to him for verification of services and report, but

Article 52, page 27—

*Insert the following as 52 (k) :—*

“(k) The Inspector-General of Irrigation, during his tours of inspection, from any headquarters treasury in India (including Burma).”

*7th List—15-1-15.*

*Article 55 (1), page 29—*

Substitute the following for the existing clause (a) of this Article and the note thereunder :—

(a) " The name, designation and pay of all members of the establishment holding permanent appointments, whether on duty or absent on foreign service, leave or deputation or in temporary appointments elsewhere, or under suspension, should be distinctly shown, with the exception of the following classes of officers :—

- (1) Gazetted officers.
- (2) Non-gazetted officers, for whom records of service are maintained in the Audit offices.
- (3) Officers who are exempted from keeping Service books by Article 816, Civil Service Regulations.
- (4) Officers on non-pensionable establishments : these should be shown in detail of grades only.
- (5) Menial servants attached to Survey parties, whose service is not longer than two years : when, however, the name of any such servant is for the first time introduced, the original date from which his service has been continuous should be mentioned "

Substitute the following for the existing clause (d) of this Article :—

(d) " The names should be entered in order of sections of the establishment ; there should be a separate total for each section, the grand total being taken <sup>at the</sup> foot "



*Page 29, Article 55 (1) (a)—*

(As revised by the 9th list of corrections dated the 1st July 1915.)

Delete the words "these should be shown in detail of grades only" from item 4 of the above clause.

[*10th list—1-10-18*]

*Pages 28-29, Article 55 (1)—*

*Insert the following Note under clause (a) of this Article as revised by the 9th and 10th Lists of Corrections, dated the 1st July 1915 and the 1st October 1915, respectively :—*

Note.—Although Sub-Registrars in Bihar and Orissa are exempted from maintaining service books, the annual establishment return prescribed in this Article should in their case be furnished to the Audit Office by the Inspector General of Registration.

*[18th List—2-7-17.]*

*Pages 28-29, Article 55 (1)—*

*Insert the following Note under clause (a) of this Article as revised by the 9th and 10th Lists of Corrections, dated the 1st July 1915 and the 1st October 1915, respectively :—*

Note.—Although Sub-Registrars in Bihar and Orissa are exempted from maintaining service books, the annual establishment return prescribed in this Article should in their case be furnished to the Audit Office by the Inspector General of Registration.

*[18th List—2-7-17.]*

Article 55 (1) (f), page 29—

*For the existing clause (f) of this article and the note thereunder substitute the following:—*

(f) The name of any person officiating in an appointment and the amount of acting allowance drawn by him need not be shown, unless:—

(i) His pay is—

(a) not less than R200.

(b) on a progressive scale, or

(ii) the acting allowance counts for pension under Article 486 (h) of the Civil Service Regulations.

7th List—15-1-15.

only one copy of it should be sent to the Account Office. The return will show accurately the establishment as it exists on 1st April, and in preparing it the following instructions should be carefully observed:—

(a) The name, designation, and pay of every gazetted officer, and other members of the establishment holding a permanent appointment, whether on duty or absent on foreign service, leave or deputation, or in a temporary appointment elsewhere, or under suspension, should be distinctly shown, with the exception of those exempted from keeping service books by Article 816 of the Civil Service Regulations, and any officials on non-pensionable establishments, who should be shown in detail of grades only.

[NOTE.—The names of menial servants attached to Survey Parties, whose service is not longer than two years, may be omitted from the annual statement; but when the name of any such servant is for the first time introduced, the original date from which his service has been continuous should be mentioned.]

(b) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the Government orders creating the post as it now stands, should be clearly entered in the appropriate columns of the statement; the date of birth by Christian era should be given, and if the exact date is not known, the approximate date or year should be stated. This date can be altered, except in the case of a clerical error, only under the orders of the Local Government.

NOTE.—A Local Government or Administration may delegate this power, in the case of non-gazetted officers, to Heads of Departments and Commissioners of Divisions.

(c) The return should show accurately the sanctioned scale of permanent establishment and so will include every post, whether filled up or not; and if a post be vacant, the word *vacant* should be set against it in the column of *Name of Incumbent*.

(d) The names of gazetted officers should be entered first, and beneath them those of the clerks and servants in order of sections of the establishment; there should be a separate total for each section, the grand total being taken at the foot.

(e) The columns of *minimum* and *maximum* pay of post should be filled up only when the pay is progressive, i.e., rises from a minimum to a maximum by annual increments; and if any annual increment is given with effect from 1st April, it should be included in the return, and compared with the certificate (in Form 8) required by Article 62, which would accompany the April bill.

(f) ~~The name of any person acting in an appointment, as well as the acting allowance paid to him, should be shown in the column "Name of Incumbent" beneath the name of the absentee for whom he is officiating.~~

NOTE.—~~In the case of clerks in account offices who draw fixed rates of pay, details of acting-promotions to higher grades need not be shown.~~

(g) If the acting incumbent holds a permanent appointment upon another establishment the fact should be stated, and the entry should be supported by a certificate from the head of that other establishment.

(h) If any superior servant on the establishment has attained the age of 55 years, the number and date of the orders of Government or other competent authority permitting his retention in the service should be quoted in a note at foot of the statement, and the period for which his retention has been authorised should also be mentioned. If no orders have been received, the number and date of the application for sanction to his retention should be noted.

(i) A detailed statement in Form 4 should be given at foot of the original return Form 3, showing new names of non-gazetted officers which are not found in the return of the previous year; and when these new names include those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form 4 for information required in regard to the names of non-gazetted officers which appeared in Form 3 of the previous year, but are now omitted; as also regarding non-gazetted officers who have been on leave, other than privilege or casual, or under suspension during the previous year. In the case of any who have been under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension (Article 417 of the Civil Service Regulations). The name of an officer who is in transit to another office on the 1st April should be shown in the return of the office from which he has been transferred, with a note that he is in transit.

(j) A separate detailed statement should be prepared for each permanent establishment existing on 1st April, whether paid from general revenues or from local funds, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from general revenues and partly from local or other funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a footnote.

(2) When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books save in the cases excepted in clause (a), as it will be the chief authority by which pension claims will be tested hereafter. A certificate of this comparison should be endorsed on the return thus: "Compared with Service Books and found to agree."

56. The return should be accompanied by an abstract in Form 4-A, which will link together the gross numbers shown in the budget estimate of each establishment and the nominal rolls in the book of establishment. Forms for the detailed statement and the abstract will be supplied by the Accountant General.

### Alteration of Establishment.

57. When the entertainment of a new establishment, or a change, temporary or permanent, is proposed in an office, a letter fully explaining the grounds of the proposition should be submitted departmentally to the Local Government, together with a tabular statement in duplicate in Form 5, showing clearly its financial effect. If the change would affect only a section of the establishment, the numbers and cost of the other sections may be shown in totals without detail, but full particulars must be given for all in which any alteration is recommended. The statement prescribed in Article 158 should also be submitted when necessary.

1. In calculations for the purposes of this rule, Exchange Compensation Allowance should be taken into account in all cases in which it is practically certain to be an element of the proposed expenditure.

2. Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the average monthly cost, not the actual or the commencing cost, must be given. This average cost, no doubt, varies under various circumstances, but under all it depends largely on the period of rise. If the pay rise by five equal increments from a minimum to a maximum, the average monthly cost will be taken at the minimum, plus two-thirds, or if the appointment is ministerial, at the minimum plus three-fourths of the difference between the minimum and maximum; if the period of rise be twenty years, the average monthly cost may be taken at the exact mean; in other cases, an intelligent estimate should be made.

3. The Government of India has directed that, before passing orders on such proposition, the Local Government should obtain from the Accountant General a verification of the figures in the column headed "Present scale."

5 In the case of schemes which have to be submitted to the Secretary of State for sanction, it will not always be necessary to prepare for that purpose proposition statements in full detail in Form 5. When such a scheme involves the provision of a large establishment, comprising subordinate and menial posts, the simplified Form 5-A, prepared in consultation with the Accountant General, may be forwarded to the Government of India, who will decide whether it furnishes sufficient information or whether Form 5 should be used. Where the simplified form has been submitted to the Secretary of State, it will still be necessary to prepare statements in the ordinary form before effect can be given to the Secretary of State's general sanction. Where the scheme is composed of separate schemes independent of one another in the Revenue Administration, final sanction may be separately given upon separate detailed statements for each section. The Government of India will decide in each case whether final sanction should be given by the Local Government or by the Government of India, further sanction of the Secretary of State not being necessary unless the deviations from the simplified proposition statements are such as

Article 57, Note 1, page 30—

Substitute the following:—

In preparing proposition statements under this rule, all fixed allowances, such as lodgement allowance, conveyance allowance, fixed house rent, office allowance, permanent travelling allowance, clothing allowance, if the scale is fixed, etc., should be included in the proposition statements along with the pay of the appointments to which such allowances are attached. On the other hand variable allowances such as those granted under the Calcutta, Bombay and Rangoon house allowance schemes, the grant of which depends on the fulfilment of certain conditions on the part of the officers to whom they are allowed, are not to be shown in the proposition statement. An estimate of the cost of such allowances should be made as accurately as possible and reported to the sanctioning authority in the letter forwarding the proposition statement which should clearly indicate the total probable cost as arrived at by adding this estimate to the cost shown in the proposition statement. The manner in which such estimate should be made will naturally vary with individual cases and must be left to the discretion of the Local Governments and Administrations who may issue such instructions on the subject as may be necessary.

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Article 55 (2), Chapter 5, page 30— .

*Add in continuation :—*

In the case of Provincial or amalgamated establishments, where service books are maintained by Heads of Offices, the certificate should run as follows :—

“ Certified by Heads of Offices to have been verified with service books.”

*1st List—10-8-13*



*Substitute the following for this article:—*

**57. I.** When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the grounds of the proposition should be submitted to the Local Government. A proposition statement in duplicate in Form 5, Civil Account Code, showing clearly the financial effect of the proposal, and the statement prescribed in Article 158 should also be submitted when necessary.

**II. (a)** A proposition statement should be submitted only with—

- (i) cases of general revision of establishments;
- (ii) proposals which cannot be set out clearly without it; or
- (iii) schemes which require the sanction of the Secretary of State.

**(b)** In all cases the proposal should state—

- (a) the present cost, either of the section or sections affected, or of the total establishment as the circumstances of the case may indicate to be necessary;
- (b) the cost after revision; and
- (c) details of the number and pay of the appointments which it is proposed to add or modify.

**III.** The proposition statement or the proposal for revision, should be forwarded through the audit officer concerned; who should verify the present scale or state the present cost, as the case may be, according to his audit register; but it will not be necessary for him to reconcile differences or discrepancies unless they are sufficiently large to affect the consideration of the case by the sanctioning authority. It will also be unnecessary for the audit officer to make the submission of proposals for the revision of establishments the occasion for the verification of present scales as shown in his audit registers. In ordinary cases the sanctioning authority may accept the audit officers' figures, and if there are discrepancies between his figures and those furnished by the authority initiating the proposals, they may be left over for adjustment at the next periodical verification of the scale of establishment with reference to the annual return prescribed in Article 55 of the Civil Account Code.

Article 55 (1), Chapter 5, p

*Insert a new clause :—*

(k) In the case of that portion  
amalgamated cadre, a separate a.  
establishment should be furnished  
into one statement.

rticle 60A, Chapter 5, page 31—

*Insert a new article, numbering it as 60A :—*

**60A.** In the case of Provincial or amalgamated establishments, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Accountant General. No separate absentee statement need be furnished by Heads of Offices along with the monthly pay bills. In those cases, however, in which the power to sanction leave and acting arrangements within the office in consequence thereof has been delegated to Heads of Offices within prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills, and such vacancies and arrangements will not be included in the consolidated absentee statement to be furnished by the controlling authority.

*Page 31, Article 58, Rule 2 (as introduced by the 13th List of Corrections, dated the 1-4-16). —*

*For the first sub-paragraph of this rule substitute the following :—*

The names of all officers in inferior service and of all head constables and constables, and the names of postmen and village postmen whose pay does not exceed Rs. 20 per mensem, may be omitted from the pay bills, provided that a certificate in the following form is attached to the bills :—

‘ Certified also that all officers in inferior service and all head constables and constables and that all postmen and village postmen on pay not exceeding Rs. 20 *per mensem*, for whom pay has been drawn in this bill, have actually been entertained during the month.’

[20th List—2-1-18.]

*Substitute* the following for Rules 1 and 2 under this Article :—

1. The pay of all temporary establishments (other than hot-weather establishments and temporary field establishments) which are entertained under sanction should be billed for separately and the sanction quoted, but the names of incumbents whose pay is less than Rs. 50 per mensem, need not be entered, unless they hold substantive appointments under Government.

2. The names of all officers in inferior service and the names of policemen, postmen and village postmen whose pay does not exceed Rs. 20 per mensem, may be omitted from the pay bills, provided that a certificate in the following form is attached to the bills :—

“ Certified also that all officers in inferior service, and that all policemen, postmen and village postmen on pay not exceeding Rs. 20 per mensem, for whom pay has been drawn in this bill, have actually been entertained during the month.

A Local Government or Administration may, in consultation with the Accountant General or Comptroller concerned, extend the provisions of this rule to specified classes of establishments when the entry of names in the bills of these establishments is not essential for audit purposes.

3. The claims of Government servants, whose names are omitted from the bills under Rules 1 and 2 should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations.

would require the sanction of the Secretary of State under the rules of the Civil Service Regulations, or unless the Government of India consider such reference to the Secretary of State necessary for special reasons.

### Monthly Bill.

**58.** Pay bills will be prepared in Form 6 with full detail of names, both of substantive and acting officers, and will show separately in the first money column the salary or leave allowance claimed for each person for the month, whether drawn or not, and in the second any amount not drawn, but held over for subsequent payment. The fourth money column will be used to show the amount actually drawn for each section; and when salary is drawn for a portion of a month only, the rate at which it is drawn, and the number of days for which it is claimed, should be stated either against the name of the employé in the body of the bill, or in a note at foot of the page; the salaries of the persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

1. The pay of all temporary establishments (other than hot-weather establishments and temporary field establishments) which are entertained under sanction should be billed for separately, and sanction quoted.

2. The names of policemen and postmen and village postmen whose pay does not exceed R20 per month, and of other officers whose pay does not exceed R15 per month in Burma and R10 elsewhere, may be omitted from the pay-bill, provided that a certificate in the following form is attached to the pay-bill: "Certified also that all <sup>policemen</sup> <sub>persons</sub> postmen and village postmen on pay not exceeding  $\frac{R20}{R10}$ , for whom pay has been drawn in this bill, have actually been entertained during the month."

**59.** Fines imposed on non-gazetted officers for ordinary neglect of office duty are properly recovered by stoppages from pay and consequent short drawings from the treasury.

**60.** The monthly bill will be supported either by an absentee statement in Form 7 or by a certificate in the terms stated at the end of Form 6. It may be found convenient to have the certificate printed on the last page of the bill.

**61.** When the name of any person appointed whether permanently or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him (which should be supported by a last-pay certificate, under Article 63 (1) showing dates of making over and receiving charge, advances outstanding, etc.), or, if he did not previously hold any appointment or is re-employed after resignation or forfeiture of past service, a health certificate, as required by Articles 49 and 50 of the Civil Service Regulations, must accompany the bill. The number and date of sanction to appointments of persons other than natives of India on salaries of R200 a month or upwards should be quoted.

NOTE.—The production of a medical certificate is necessary in the case of an officer promoted from non-qualifying service paid from a local fund to a post in superior Government service.

**62.** To the first bill in which a periodical increment is drawn by any officer, a certificate in Form No. 8 should be appended.

The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due

for continuous service of the prescribed term, less only periods of suspension and leave without allowances, which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill without further authority. In all other cases, the second alternative form is required, and whenever this form is used the certificate with the explanatory memo. (which should show briefly, but clearly, the grounds on which the increment is claimed) should be submitted about one month before the increment falls due to the Accountant General, who will pass and return it after check, and the increment may be paid only on a certificate so passed. If the certificate be submitted at the time indicated, the Accountant General will ordinarily be able to return it, so as to allow of the increment being drawn when due in the ordinary establishment bill; but if arrears of increment have accrued when the certificate is returned, they may be drawn on a separate bill.

### Distribution of Salaries.

63. The head of an office is personally responsible for every salary drawn on a bill signed by him until he has paid it to the person entitled to receive it, and has had the acquittance roll signed by the payee, with, if necessary, a stamp. ~~If the payee do not present himself before the end of the month, the amount drawn for him must be refunded by short drawal in the next bill; his salary can be drawn anew under Article 65 when he presents himself to receive it.~~ Pay may not, under any circumstances, be placed in deposit. The leave allowance of a non-gazetted officer on leave in India must be drawn from the treasury from which his salary is ordinarily disbursed under the signature of the head of his office; and he must make his own arrangements for getting it remitted to him.

1. The head of an office should give a last-pay certificate (see Article 29) to an officer of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. The certificate should state that the officer has received pay on the subscriber's establishment up till (date) inclusive, and that from that date he ceased to draw pay on account of, etc. It should also state the amount, if any, recoverable from the officer under an attachment of his salary by a Court of law, the attachment order being passed on to the head of the office to which the officer is transferred. It need not be countersigned by the Audit Officer, even in the case of transfer from one province or circle of audit to another.

2. In the case of an officer discharged on pension, the certificate should accompany the application for pension, unless the applicant continues in the service after submission of his application, in which case the Accountant General, in issuing orders for payment, will direct that no payment is to be made until the certificate is produced.

3. ~~When, with the special sanction of the Comptroller General, undisbursed pay of any establishment is permitted to be retained in hand for more than one month, the amount so retained should be certified at foot of the bill as follows:—~~

*Certified that B out of the amount drawn on the establishment bill for 19 are retained for future disbursement, and that all sums drawn prior to that date have been disbursed to the proper persons or refunded.*

64. The head of an office is not at liberty to re-adjust the salaries of an officer by giving one officer more and another less than the sanctioned pay of his post; nor may he distribute the pay of an absentee otherwise than as provided in the Civil Service Regulations. But in the case of departments or establishments divided into grades there is no objection to an excess appointment being made in a lower grade against a

## Article 63, page 32—

*For the 2nd sentence of this article beginning from "If the payee" in line 4 and ending with "to receive it" in line 7 substitute the following:—*

"If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill, his salary can be drawn anew under Article 65 when he presents himself to receive it. In cases, however, where this restriction will operate inconveniently, the amount of undisbursed pay may, at the option of the disbursing officers be retained for any period not exceeding three months. As drawing officers are personally responsible for the sums drawn on establishment bills from the Treasury, the concession should not be availed of in cases where they are not satisfied that proper arrangements can be made for the safe custody of the sums retained."

*7th List—15-1-15.*

## Article 63, Rule (3), page 32—

Delete this rule and the certificate thereunder.

*7th List—15-1-15.*



*Page 33—Article 64.*

*Insert the following note under this Article :—*

**NOTE.**—This rule is applicable to ministerial establishments also.

*15th list—*

*Corrections to Civil Account Code, Volume I.*  
*7th edition (Reprint).*

*Page 33, Article 68.*—Substitute the following for the second sentence of this article:—

“ When actual expenses are drawn on account of the carriage of horses or conveyances, details of the horses or conveyances transported should be furnished in the travelling allowance-bill. For the purpose of drawing the allowances on account of a family under clause A (ii) and B (ii) of Article 1094, Civil Service Regulations, or the higher maintenance allowance under clause A (iii) and B (iii) *idem*, a certificate must be furnished by the officer of the number and relationship of the members of his family for whom the allowance is claimed. No other details in these or other cases need be furnished, but every claim for the cost of carriage of personal effects, horses and conveyances should be supported by a certificate that the actual expense incurred was not less than the sum claimed. Audit officers are at liberty to call for details or for evidence of expenditure in any case in which the expenditure appears to be unusually large.”

vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible.

### **Arrear Bills.**

65. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order to Government granting a new allowance: such bills can be presented at any time, subject to the conditions laid down in Article 5, and may include as many items as are necessary.

### **Service Books.**

66. Special attention is drawn to the rules regarding service books, contained in Articles 816 to 822 of the Civil Service Regulations. The service book is a contemporary record in minute detail of a person's official career. Non-pensionable service should be distinctly shown as such in column 2 of the service books, and every entry should be attested at the time by the head of the office whose orders have caused it. It should be possible to prepare the pay bill by checking the last pay bill with the service books.

67. The service books should be kept in the custody of the head of the office (Article 818, Civil Service Regulations). When an employé is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave. When non-gazetted officers are officiating in gazetted appointments, their service books should be kept by the head of the office to which each such officer permanently belongs, but when they are confirmed in such appointments, their service books should be forwarded to the Account Office for record.

NOTE.—In service books of the old form which have no separate column for leave, the description and term of the leave granted may be written across columns 2 and 3, the dates of commencement and end of leave in columns 6 and 10; it may be convenient to make these entries in red ink.

### **Travelling Allowances.**

68. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill (Form 9). When actual expenses are drawn under the rules, their details should invariably be furnished in the travelling allowance bill. At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the head-quarters station, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

—page 33, Article 66—

Cancel the last sentence of this Article.

69. A bill in the same form, setting forth the details of the several bills drawn on account of the same month (if more than one), and explaining any divergence from the recognised route should be drawn up at the end of the month, submitted for review and countersignature of the controlling officer, if any, and forwarded to the Accountant General, under the rules applicable to contingent expenditure. This bill must bear a certificate as follows:—

“Certified that I am satisfied that the amounts shown in the bill have been distributed to the officers named, and their receipts taken in the acquittance roll.”

NOTE.—The countersigning officer may, if he prefers it, retain the bill for check of future bills, and merely send to the Account Office a notice that he has “passed the establishment travelling allowance bill of                      for the month of                      for R                      as follows:—

No. of bills paid at treasury.	Amount.	Amount disallowed,	reasons.
--------------------------------	---------	--------------------	----------

The bill contained the required certificate of the distribution of the amounts.”

70. When the travelling allowance bill is paid after countersignature by the controlling officer, it will bear a certificate in the following terms: “Certified that I have satisfied myself that the amounts included in bills drawn 30 days previous to this date, with the exception of those detailed below (of which the total amount has been refunded by deduction from this bill) have been disbursed to the officers therein named and their receipts taken in the acquittance roll.” A similar certificate should be given on bills payable without countersignature.

### Inspecting Officer's Establishment.

71. When part of his establishment moves with an inspecting officer, the head of the office may grant a last-pay certificate for that portion in order to enable him to draw from another treasury such portion of the pay for it as may be desired, the balance, if any, being drawn at headquarters. He cannot take advances on account of travelling allowances, but can draw any amount due on a bill prepared as laid down in Articles 68 to 70.

### Compensation for Dearthness of Provisions.

72. Local Governments and Administrations may, by special orders, grant compensation to the establishments subordinate to them within the following limits:—

- (I) (a) When the price of the common staple food-grain of the district is dearer than R1 for twelve seers, but is not dearer than R1 for ten seers, all whole-time servants of Government on civil establishments whose pay does not exceed R30 per mensem, may receive an extra allowance at rates not exceeding those prescribed below:—

Pay exceeding R16 but not exceeding R30 per mensem	R2
Pay not exceeding R16 per mensem	R1

When the pay is less than R5 per mensem, the extra allowance may be increased, at the discretion of the sanctioning authority, so as to bring up the aggregate pay and allowance to an amount not exceeding R6 per mensem.

*Pages 34—35, Article 72(I)—*

*Add the following as Explanation 5:—*

*Explanation 5.*—The allowance is to be determined with reference to the total emoluments drawn in a month and not with reference to the rate at which pay for month or for any part of it, is drawn.

*(21st List—2-4-18.)*

*Page 35, Article 72 (V)—*

*Substitute* the following for the 1st sentence of this clause:—

“(V) In Calcutta whenever grain compensation is sanctioned by the Government of Bengal for the Provincial Establishments, the publication of such sanction in the Calcutta Gazette will be sufficient authority to entitle Imperial Establishments in Calcutta to draw the allowance.”

Omit the word ‘similarly’ from the second sentence of this clause.

*5th list, 1-4-14.*

- (b) When such grain is dearer than R1 for ten seers, the above allowances may be raised to amounts not exceeding R3 and R1-8-0, respectively, and the aggregate pay and allowance of servants on less than R5 per mensem may be brought up to R6-8-0 per mensem.

*Explanation 1.*—In provinces in which the districts are very large, the taluk or other sub-division may be taken as the area for the application of the test prices.

*Explanation 2.*—Local Governments and Administrations may, at their discretion, take the average of the prices of the principal food-grains instead of the price of the common staple food-grain of the districts as the test.

*Explanation 3.*—The limits 10 and 12 seers per rupee are maxima, and any Local Government or Administration may, at its discretion, withhold compensation until grain is dearer. Similarly, the pay limit of R30 a month should be regarded as the maximum, Local Governments and Administrations having full power on each occasion of distress prevailing to adopt a lower limit.

*Explanation 4.*—All other forms of remuneration besides pay proper such as acting charge, local and hill allowances, overtime allowances, fees and pensions are to be taken into account in determining pay for the purpose of these rules.

- (II) The allowance is admissible to men who are officiating or in temporary employment and also to piece-workers in Government Presses, provided that they are drawing rates of salary which have been fixed with reference to normal circumstances, but the allowance is not admissible to men absent on leave or under suspension nor to part-time servants who are only engaged by Government for specific duties which do not prevent their earning money in other ways.
- (III) Government servants drawing consolidated rates of pay part of which has been expressly granted for the 'up-keep of a horse or camel, are eligible for grain compensation if their net pay, excluding the above-mentioned allowance, does not exceed R30 per mensem. Mounted men who are eligible on their net pay to draw the grain compensation allowance for themselves may also get an extra allowance not exceeding R1 a month at the discretion of the Local Government or Administration, for the extra cost of feeding their horse or camel.
- (IV) The orders in each case should be strictly temporary, and unless specially renewed should, in no case, be held to continue in force beyond the end of the financial year in which they were issued.
- (V) In Calcutta whenever grain compensation is sanctioned by the Government of Bengal for the Provincial establishments, the Comptroller General may extend the concession on the terms of the Local Government's sanction to the Imperial establishments employed there. Heads of Imperial Departments may similarly follow the lead of the Local Governments in respect of the establishment subordinate to them serving elsewhere than in Calcutta.

NOTE 1.—The common staple food of the district, taluk, or other sub-division means the cheapest grain of any kind commonly used by the people of the tract.

NOTE 2.—For Heads of Departments, see Appendix BBB.

## Chapter 6.—Contingent Charges.

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### Classification of Charges.

**73.** Contingent charges incurred on the public service are generally divided into classes, but the precise rules of classification vary according to local orders. In most provinces there are at least two classes—

- (a) Contract contingent charges,
- (b) Countersigned contingent charges,

and the rules in this chapter relate expressly only to these two classes. The Local Government may, however, divide the contingent charges into other classes if it thinks fit, and may modify the rules in this chapter so far as such classes are concerned, provided that—

- (i) Any expenditure not coming under contract contingent charges, nor regulated by a fixed scale laid down by competent authority, must either receive previous sanction or must be dealt with under the rules relating to countersigned contingent charges.
- (ii) All contingent expenditure must be entered in a contingent register.

**74.** Contract contingent charges are those for which a lump sum is allotted annually within which the officer may incur expenditure as required without further sanction of any kind. All other contingencies are countersigned contingencies, unless the Local Government has directed any further subdivision of contingent charges.

NOTE.—Fixed allowances for contingent expenses which are drawn regularly, irrespective of the actual expenditure incurred in any month, are drawn in the establishment bill, and are not subject to any of the rules laid down in this chapter.

### General Limit.

**75.** Subject to any orders of the Local Government or controlling authority, an officer is allowed to draw money from the treasury for contingent expenses incurred on the public service within the amount allotted to him in his budget estimate or otherwise. For ordinary expenses, previous sanction is not required. It is for the Local Government to define the nature and limit of charges—

- (a) which may be incurred without previous sanction, and
- (b) which require the previous sanction—

- (i) of any controlling officer,
- (ii) of itself.



76. No officer may, without previously obtaining an extra grant, incur expenditure in excess of the amount provided for contingent charges under the major head concerned; and when an officer exceeds the annual grant, he may, under orders of Government, be held responsible for the excess. Some Governments allow a disbursing officer free discretion within this limit, whereas others require him to restrict his expenditure within the grant for each *detailed* head of contingent expenditure, unless the controlling authority has previously transferred to the head in which the excess is anticipated part of the grant under another detailed head. Again, the power of making transfers from the contingent grant of one district to that of another under the same major head is not vested in the same officers in every province; the Local Government may retain the power in its own hands, or delegate it, but the transfer can only be of an ascertained surplus within the same major head.

NOTE.—Under an arrangement sanctioned in Government of India, Finance Department, letter No. 5545-A., dated the 18th September 1911, money allotments are made to consolidating officers for the stationery requirements of their own offices and of the officers subordinate to them in the Central Provinces, Burma, Bengal, Assam, the Punjab and the North-West Frontier Province. Only Local Governments are competent to sanction any re-appropriation necessary to cover expenditure to be incurred in excess of these allotments, but they are authorised to delegate to any officers whom they may select, subject to any conditions which they may think fit to impose, the power to re-appropriate from savings in the stationery allotments to meet contingent charges under other heads, provided that no such re-appropriation be allowed until a certificate that savings exist has been obtained from the Controller of Printing and Stationery.

### Permanent Advances.

77. To an officer incurring petty expenses which require to be paid at once before money can be obtained on a contingent bill, a permanent advance is allowed, which is in general single for the whole office, *i.e.*, a District Officer is not allowed one advance for land revenue, a second for excise, and so on, but only a lump advance which is held by the Accountant General at his personal debit.

1. The amount of the permanent advance for each office is fixed by the Local Government on application through the Accountant General; it must, of course, be larger when distance from the treasury renders its frequent recoupment difficult, but should not be larger than is absolutely necessary.

2. The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges; thus, if a menial servant is required to travel by rail, his fare must sometimes necessarily be advanced from this amount.

3. For the purpose of sanctioning permanent advances required for their own offices, as well as for offices subordinate to them, the Agents to the Governor General in Central India, Rajputana and Baluchistan and the Chief Commissioner of Coorg exercise the powers of a Local Government.

4. Heads of Departments and Commissioners of Divisions can, unless the Local Government otherwise directs, sanction the grant of permanent advances for offices subordinate to them, up to the amount advised by the Accountant General as appropriate. When there is any difference of opinion between the Accountant General and any such authority on this point, the matter should be referred for the orders of the Local Government. The permanent advances for the offices of the officers referred to must however be sanctioned by the Local Government.

78. Each officer who has obtained a permanent advance is required, on the 15th April in each year, to send to the Accountant General a short acknowledgment that the amount is due from, and to be accounted

for by, himself; if any officer should fail to make such acknowledgment, the Accountant General should demand it immediately. In case of transfer of charge of an office, a similar acknowledgment for the full amount must be sent by the relieving officer.

NOTE.—Care should be taken not to multiply permanent advances unnecessarily. An Officer having subordinates who require petty sums should rather spare a small portion of his own advance for their use than apply for separate advances for them, taking acknowledgments from them in the same way as he himself furnishes the Accountant General, and retaining them in his office.

### Contingent Register.

79. The Government of India “expects that every public officer will exercise the same vigilance in respect to petty contingent expenses that he would do if spending his own money,” and has further ordered that “a register of contingent expenditure shall be kept in each office, and the initials of the head of the office shall be entered against the date of payment of each item.”

80. This register will be in Form 10, printed on royal paper, in which each Accountant General will assign to the several columns headings suitable to the condition of each department and office. If the contingent grant of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed, and a single column allotted for the more varied items; if the grant be parcelled out under many detailed heads, the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of unusual charges. An unusual charge, falling under any of the separate columns, should be described in the column headed “Description,” though the amount of it is entered only in its special column; and the same “Description” column will serve also for note of the month or period to which any recurring charges (*e.g.*, rent or punkha pullers) entered in the other columns belong.

1. If more convenient, a separate register may be maintained for each class of contingent charges.

2. The most important common heads of contingencies are noted below; any others, which it may be convenient to record separately, may be added to the list, and those here specified may, if desired, be further sub-divided:—

- (a) Section-writing.
- (b) Cost of land.
- (c) Law charges.
- (d) Tour charges.
- (e) Purchase and repairs of furniture.
- (f) Purchase and repairs of tents.
- (g) Purchase of books.
- (i) Country stationery.
- (k) Carriage of stationery.

- (l) Hot and cold weather charges.
- (m) Service Postage and Telegram charges.
- (n) Remittance within district.
- (o) Treasury charges.
- (p) Cloth for records.
- (q) Miscellaneous.
- (r) Rents, rates, and taxes.
- (s) Hill journey charges.
- (t) Pay of menials.

3. No charges shall be entered in any contingent bill for any postage labels other than service postage labels, except in the case of postage stamps required for letters or other articles to be sent to Foreign Countries other than British possessions. Service postage stamps only shall be used in payment of telegrams despatched on the public service. The postage and telegram charges must be supported by the Treasury Receipts for the money which should always be given upon a printed form filled up entirely by the treasury and signed by the Treasury Officer. If any officer is compelled to send a telegram at a time

*Substitute the following for Rule 3 under Article 80:—*

3. No charges shall be entered in any contingent bill for any postage labels other than service postage labels, *except in the case of postage stamps required for letters or other articles to be sent to Foreign countries other than British possessions.* Service postage stamps only shall be used in payment of telegrams despatched on public service, whether sent from Government or railway telegraph offices, except in the case of telegrams sent from railway stations on the Bengal Doars Railway Company; in which case payment will be made in cash. Receipts for expenditure incurred in the purchase of service postage stamps should always be obtained upon a printed form filled up entirely by the Treasury and signed by the Treasury Officer. If any officer is compelled to send a telegram at a time when he is temporarily without service stamps he should pay for it in cash, and the receipt granted to him will then state the value of the telegram, but will not bear on it the word "State." The value of such telegrams, as are paid for in cash, may subsequently be recovered from Government, a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable being attached to the voucher concerned.

Article 79, page 38—

*Insert "or of a gazetted officer to whom this duty has been delegated by him" after "office" in line 5.*

Article 83, page 39—

For “who will put his initials against the date of each payment”  
line 17, read “who will carefully scrutinize the entries, initialling  
them if necessary.”

*1st List—10-3-13*

Article 83, Note 1, page 39—

*Substitute the following for this note:—*

It has been ruled that either the Head of the Office *himself* or a gazetted officer to whom this duty has been delegated by him must initial the entries in the Contingent Register. If this duty has been performed by a non-gazetted officer during the absence of the Head of the Office, and of such gazetted officer, the register must be reviewed, and the entries re-initialled by the Head of the Office or such gazetted officer on return to headquarters.

*1st List—10-3-13.*

*Pages 38 and 39, Article 80.—*

In line 4 of Note 3 *substitute* “ comma ” for “ full stop ” after the words “ public service ” and *add* “ either from telegraph offices or from railway stations. ”

*Cancel* the latter portion of this Note beginning from the words “ State Telegrams sent from railway stations. ”

*6th list—1-8-14.*

Article 83, page 39—

*In line 10 for the words “ R10 ” substitute “ R25.”*

*In line 11 for the “ comma ” after “ charges ” substitute a “ semi-colon ” and omit the words beginning from “ sub-vouchers.....the remaining ” from lines 12 and 13.*

**7th List—15-1-15.**

*Page 39, Article 80—*

*Add the following as Note 5 under this Article—*

“NOTE 5.—Contingent charges incurred on account of the wages of coolies engaged on manual labour and paid at daily or monthly rates [Appendix B. B. B. clause (a)] should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid. The audit will call for some of the paid muster rolls in each quarter and check them to see that they are properly maintained.”

*6th list - 1-8-14.*

when he is temporarily without service stamp he should pay for it in cash and the receipt granted to him will then state the value of the telegram but will not bear on it the word "State." State telegrams sent from railway stations will similarly be paid for in cash. The value of such telegrams may subsequently be recovered from Government, the officer concerned submitting as his voucher the receipt for the telegram, together with a certificate signed by the head of the office that the telegram was sent on State service and that cash payment was unavoidable.

4. Books of telegram forms required for official use may be obtained free of charge from the Superintendent, Government Printing, Calcutta, under sanction given by Local Governments or heads of departments.

81. Before the register is brought into use in the disbursing office it will be ruled, and as the office cashier pays away any money, he will enter the date, name of payee, and number of sub-vouchers in the three columns to the left, the amount in the proper column (marking off all the others); and in the case of any unusual charge, he will also take against the description the initials of the officer incurring it.

1. Regarding the entries to be made in the final columns, see Article 92.

82. At the end of each month the forward total of each column should be made in the disbursing register, and when the foot of the page is reached, it should be carried forward in ink to the top of the next. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the budget grant for it, a progressive total of all the columns must be made monthly, immediately after the monthly total, and will include all payments under each head, as also all work bills (see Article 96) from the commencement of the year up to the end of the last expired month.

### Bills for Encashment at the Treasury.

83. When it is necessary to draw money for contingent expenses from the treasury as, for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent charges. In a bill for countersigned contingent charges details must be given of the numbers of the sub-vouchers pertaining to each entry, the amount being given only in those cases where a sub-voucher is for more than ~~R10-25~~. In a bill for contract contingent charges such details only need be given as will suffice for the proper classification of the charges; ~~the sub-vouchers for service postage and telegraph charges should be attached to the bill; the remaining sub-vouchers are retained in the office,~~ except those which, in the case of countersigned contingent charges, the disbursing officer is authorised to destroy, and no details of their numbers, etc., need be given in the bill. The bills with the sub-vouchers and registers will be laid before the head of the office, who will put his initials against the date of each payment and sign the bill, which the cashier will then date and number and present for payment at the treasury.

1. It has been ruled that the head of the office must himself initial the entries in the contingent register. If this duty has been performed by a non-fazetted officer during the absence of the head of the office, the latter must, on return to head-quarters, review the register and re-initial the entries.

See Art. 92  
read



2. When the advance is running short, a demand may be presented in excess of the balance; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

84. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may charges be actually incurred in one year and thrown on the grant of another year. Such a course is obviously improper, and has repeatedly been strongly condemned by the Government of India.

84A. No money should be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take a considerable time, or to prevent the lapse of budget grants.

85. The charges of two major heads may not be shown in one register, nor included in one bill. But expenses which are shared in same fixed proportion\* between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill; as, for instance, charges for purchase and repair of tents, or for furniture to be used by the revenue and magisterial branches of a district office, whose bills are submitted for the countersignature of a Commissioner. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

86. When for any charge special sanction is necessary, the sanction must be quoted both in the bill presented for encashment and in the detailed bill; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent month's bills should bear a note of how much has been spent up to date under the sanction.

87. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury; and if a contingent bill headed as belonging to one month be presented for payment in the next, it will be returned for correction, as it must be treated in the accounts as a charge of the month in which the money is actually disbursed *from the treasury*.

### Countersigned Contingent Charges—Monthly Bill.

88. (a) From the monthly totals of the contingent register the monthly detailed bill will, in the case of countersigned contingent charges, prepared in Form 11, headed *not payable at the treasury*, and showing the monthly total of each column, with description of each unusual charge; the numbers of the sub-vouchers will be entered against each item; at foot will be a memorandum of the number and date of every contingent bill cashed at the treasury, and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the head of the office and submitted to the control-

Article 88 (a), page 41—

*For the words “ with all sub-vouchers.....above R10 ” in lines 2 and 3 substitute “ with all sub-vouchers above R25,”*

*For the words “ R10 ” in line 3 of the certificate under this article substitute “ R25 ” and also omit the words “ all sums paid for postage stamps ” in line 4.*

*Page 41, Article 88 (b), Note 3—*

*Insert the following words after the word  
in line 2 :—*

*“ or in Madras, the District Superintendent of Police ”.*

*6th li*

ling officer, or, if there be no controlling officer, to the Accountant General direct, ~~with all sub-vouchers for service postage stamps, and for all sums above Rs 10, and a certificate in the following form for smaller ones:—~~ *see slip*

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs 15 in amount, ~~all sums paid for postage stamps, and all work bills are attached to the bill.~~ I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been destroyed, or so defaced or mutilated that they cannot be used again.

(b) If in any month the monthly proportion of the budget grant has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

1. A District Officer need not personally give the certificate required from a disbursing officer; with the sanction of the Commissioner, or, in the Madras Presidency, of the Board of Revenue, he may delegate the duty to one of his gazetted subordinates.

2. These orders touching the use and defacement of vouchers are applicable to all moneys disbursed by Government officers in their official capacity, even, to take an instance, from the Wards Rate Fund:

3. When, in paying rewards to informers, it is not considered desirable to disclose the names of the payees, a certificate in the handwriting of the *Collector*, to the effect that the reward has been duly paid, should be submitted to the Accountant General in support of the payment in lieu of the payee's receipt ordinarily required.

4. The Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa, can submit his contingent bills direct to the Comptroller, India Treasuries.

\* 89. Officers whose contingent bills require no countersignature, and who do not embody in their bills charges of any officer dealing separately with the treasury, need not submit monthly bills; but they should draw money from the treasury by bills in Form 12, showing full details of the charges.

1. Illustrations may be necessary to explain the second condition. A, whose bills do not require countersignature, has subordinates who hold part of his permanent advance and replace themselves in fund by sending paid vouchers to A, and obtaining from A the amount of their actual expenditure; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills; B must submit monthly bills in adjustment of the bills cashed by himself and his subordinates.

### Countersigning Officer.

90. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates; that previous sanction for any item requiring it is attached; that the requisite vouchers are all received and in order, and that the calculations are correct; and specially that the expenditure has not exceeded, and is not likely to exceed, the grant of the particular district under the head concerned. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked. It is no answer to say that the charges have been really incurred on account of another district, and (Article 97) cannot be recovered: if they were anticipated, provision has doubtless been made for them in the budget of the province, and the grant can be made available by transfer from the grant of the other district; if they

were not anticipated, a case for extra grant may possibly be made out. If the *monthly proportion* of the budget grant is at any time exceeded, the countersigning officer is required to note on the detailed bill, for the information of the Accountant General, that he is satisfied that special circumstances have rendered the temporary excess necessary.

91. On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disbursing officer's register, with similar description of the unusual items, and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher, and explanation of the objection, will be noted on the bill at foot and in the "Remarks" column of the register, and the amount shown in the register in the column affected will be corrected in red ink; explanation of the objection should be given on the reverse of the bill, if there is not room on the face. The countersigning officer will then take up register and bill together, enter in the former the date of admission under his initials, sign the bill, and despatch it to the Account Office with the large vouchers, and the following certificate in lieu of the smaller ones:—

I certify that, in support of every charge of more than ~~R25~~ made in this bill, a receipt or other voucher has been given me, and is now in my possession. The receipts and vouchers for service stamps, State telegrams, and items in excess of R100 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than ~~R15~~ are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

1. The word *item* refers to items of expenditure, not items of charge, *e.g.*, a charge for R120 for section-writers would not require to be supported by a voucher if the amount was made up of sums paid to several individuals, none of which exceed R100.

2. In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorized by the countersigning officer.

92. There will thus be two registers of the same form in the offices of the disbursing officer and the countersigning officer. In the first a single line will be given to each sub-voucher; in the second, to each monthly bill, except that each disbursement which is unusual or special will have an extra line. The third column of the form would be used in the district office for record of the numbers of sub-vouchers, but in the countersigning office it will be blank. Again, for the columns to the right, that concerning the detailed bill would show in the district office the date of its despatch: in the other, the date of its receipt. The column for date of admission would in the countersigning office show the date of despatch of the countersigned bill, while in the case of the district office it would record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered; any disallowance would be recorded by each in the column of remarks on the same line with the figures affected.

### Disallowances.

93. After despatch of the bill to the Account Office, the countersigning officer should communicate any disallowance to the disbursing officer, and its amount should be without fail refunded by short drawing on the next contingent bill presented at the treasury for the same

Article 91, page 42—

*For “ R10 ” in lines 1 and 5 of the certificate under this article substitute “ R25 ”*

*Also omit the words “ service stamps, State telegrams, and ” from line 3.*

*7th List—15-1-15.*

department; therein the gross amount of each sub-voucher would be entered, and below the total would be entered "Deduct disallowed from bill of R," and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be re-drawn: after the total of the sub-vouchers in the next bill presented at the treasury would be entered "Add amount of disallowance from bill of refunded by deduction from contingent bill No: dated , and re-allowed as per ;" the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

1. It will be observed that the totals in the disburser's register are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made; the forward totals will thus be correct.

### Inspecting Officers' Bill.

94. An inspecting officer cannot take advances on account of office contingent charges. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different treasuries contingent bills, in the ordinary form, for recovery of contract or countersigned contingent charges, as the case may be. Thus, in the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one treasury; and in this case it will be well to require detail at foot of the bill of the places of payment of the several encashed bills, as well as their dates and amounts. But the amounts drawn will all be taken as final payments, and not as advances.

### Inter-departmental Transfers.

95. The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts:—

I.—For the purposes of inter-departmental payments, the departments of Government are divided into service departments and commercial departments, according to the following principles:—

A.—*Public Service Departments.*—These are constituted for the discharge of those functions which either (a) are inseparable from, and form part of, the idea of Government, or (b) are necessary to, and form part of, the general conduct of business. Their cost is shown in the public accounts as the

cost of the service as a whole, and without reference to the details of service rendered: *e.g.*—

(a) Departments classed under Administration—Jails, Police, Roads and Buildings, Irrigation (*i.e.*, Maintenance of Public Tanks and Waterways), Military Works, Army.

(b) Survey, Government Printing, Stationery.

*B.—Quasi-Commercial Departments.*—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of Government or administration: *e.g.*—

Forests, Post Office, Telegraph, Railways, Irrigation (supply of water), Cinchona Plantations.

II.—A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

III.—The charges permitted by rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

NOTE 1.—The Forest Department may charge any other department for vegetable or animal products extracted from a forest area, and also for mineral products, unless such mineral products are extracted by the direct agency of the department concerned under its own supervision and without the intervention of contractors or middlemen, for its own use, and not for disposal to the public or other departments.

NOTE 2.—The Public Works Department should not charge other departments of Government rent for temporary occupation by such departments of land acquired for Irrigation and Navigation Works for which Capital and Revenue Accounts are kept.

IV.—Service departments are not allowed to make charges against other departments for services which fall within the class of duties for which they were constituted (*see* rule VI).

1. Convict labour is, however, usually charged for, such as that supplied to the Public Works Department (Government of India, Finance Department, Resolution No. 517, dated 26th January 1872), and to the Forest and Marine Departments at Port Blair.

2. Expenditure on buildings by Public Works Department Officers in Bombay on account of the Indo-European Telegraph Department, should be debited in transfer to the latter Department.

V.—In exceptional cases, where it has been considered advisable to show in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to a commercial department have been allowed: *e.g.*—

Supply of stationery and printed forms to Railways or the Postal or the Telegraph Department.

VI.—A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles; and so far as regards the work of this branch, it is allowed to charge as a commercial department: *e.g.*—

Jail manufacture, Survey map-publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous Services other than Rupee Coinage).

VII.—A branch of a department, whether service or commercial, constituted for the subsidiary service of that department,



*Page 44, Article 95 I. B.—*

*In the illustrations under this clause, for “Post Office, Telegraph”  
substitute “Posts and Telegraphs”.*

*[18th List—2-7-17.]*

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*Page 44, Article 95 V—*

*In the illustrations under this clause, for “Postal or the Telegraph  
Department” substitute “Postal and Telegraph Department.”*

*[18th List—2-7-17.]*

department; therein the gross amount of each sub-voucher would be entered, and below the total would be entered "Deduct disallowed from bill of R ,," and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be re-drawn: after the total of the sub-vouchers in the next bill presented at the treasury would be entered "Add amount of disallowance from bill of \* refunded by deduction from contingent bill No: dated , and re-allowed as per ;," the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

1. It will be observed that the totals in the disburser's register are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made; the forward totals will thus be correct.

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I.—For the purposes of inter-departmental payments, the departments of Government are divided into service departments and commercial departments, according to the following principles:—

A.—*Public Service Departments.*—These are constituted for the discharge of those functions which either (a) are inseparable from, and form part of, the idea of Government, or (b) are necessary to, and form part of, the general conduct of business. Their cost is shown in the public accounts as the

cost of the service as a whole, and without reference to the details of service rendered: *e.g.*—

(a) Departments classed under Administration—Jails, Police, Roads and Buildings, Irrigation (*i.e.*, Maintenance of Public Tanks and Waterways), Military Works, Army.

(b) Survey, Government Printing, Stationery.

*B.—Quasi-Commercial Departments.*—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of Government or administration: *e.g.*—

Forests, Post Office, Telegraph, Railways, Irrigation (supply of water), Cinchona Plantations.

II.—A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

III.—The charges permitted by rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

NOTE 1.—The Forest Department may charge any other department for vegetable or animal products extracted from a forest area, and also for mineral products, unless such mineral products are extracted by the direct agency of the department concerned under its own supervision and without the intervention of contractors or middlemen, for its own use, and not for disposal to the public or other departments.

NOTE 2.—The Public Works Department should not charge other departments of Government rent for temporary occupation by such departments of land acquired for Irrigation and Navigation Works for which Capital and Revenue Accounts are kept.

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1. Convict labour is, however, usually charged for, such as that supplied to the Public Works Department (Government of India, Finance Department, Resolution No. 517, dated 26th January 1872), and to the Forest and Marine Departments at Port Blair.

2. Expenditure on buildings by Public Works Department Officers in Bombay on account of the Indo-European Telegraph Department, should be debited in transfer to the latter Department.

V.—In exceptional cases, where it has been considered advisable to show in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to a commercial department have been allowed: *e.g.*—

Supply of stationery and printed forms to Railways or the Postal or the Telegraph Department.

VI.—A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles; and so far as regards the work of this branch, it is allowed to charge as a commercial department: *e.g.*—

Jail manufacture, Survey map-publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous Services other than Rupee Coinage).

VII.—A branch of a department, whether service or commercial, constituted for the subsidiary service of that department,

*Page 44, Article 95 IV, Note 1—*

*Add the following at the end of this Note:—*

“No charge is, however, made in the case of works undertaken by the Public Works Department at Port Blair, which are treated as jail works.

[18th List—2-7-17.]

but employed for analogous service of another department, may charge that other department: *e.g.*—

Workshops of a Department, Agent for Government Consignments (services for Civil Department), Mathematical Instrument Factory, Supply and Transport (employed on petty services), Dockyards, Arsenals.

NOTE.—Types and other printing materials and all stores supplied by the Central Press, Calcutta, either from its workshop or by local purchase, to other presses, Provincial or Imperial, or to the Assistant Comptroller General, in charge Paper Currency, should be charged for, the valuation in the case of articles manufactured at the workshop being taken at the approximate cost of production without any margin for profit. The Comptroller, India Treasuries, will make the necessary adjustments in the case of the presses under his audit, and for the Paper Currency Office, Calcutta; and in other cases will raise the necessary debit in his exchange account with the Account Officer concerned.

VIII (a).—A regularly organized store branch of a department (whether service or commercial) should charge any other department whose requirements it is made, for the convenience of the public service, to supply: *e.g.*—

Medical Stores to Civil Departments.

*Exception.*—Military stores supplied to Imperial Departments from Arsenal. As the issue of these stores represents military or *quasi*-military operations somewhere, nothing is gained by giving credit for them under “Army.”

(b).—In order to prevent undue exaggeration of the public revenue and expenditure, a store department which is systematically employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores, and not by credit to receipts.

IX.—Petty and casual supplies made for the convenience of the public service to one department, of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

X.—A public department cannot be *assessed* to pay revenue to Government; but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

XI.—All payments of amounts due by one Public Department to another should be made by book transfers, except when such transfers do not suit the methods of account or of business adopted by the receiving department.

NOTE.—The cost of stationery and printed forms supplied to State Railways (including lines under survey or construction) is payable in cash.

96. In the case of work done by a Government factory (such as a jail, mint, workshop), or other authorized transfers, the officer in charge will, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all,

and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree that forward total with that shown in the statement of account on his contingent bill; in the register of the countersigning officer the amount of such a bill should in like manner be separately entered. Such invoices will never be retained by the countersigning officer.

**NOTE.**—The officer served cannot *charge* the amount in his contingent bill, as no cash payment is made, but only a book adjustment in the Account Office; but the amount available for contingent expenditure is reduced, and so, to work out the available balance, note is made in the register of contingent expenditure, and in the statement of account at foot of the bill.

### **Expenditure for other Officers.**

**97.** It is often expedient for a public officer to make purchases or incur expenditure in another district, making his arrangements through an officer in that other district. If the amount to be paid on account of contingent expenditure incurred in this way is not less than Rs50, payment may be made by transfer receipt, but otherwise every public officer who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by transfer receipt from the officer at whose request he, as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to which the officer requiring the expenditure is attached and therefore an officer should address his applications for any service to the principal officer of his department in the district indented on, *e.g.*, a police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent, or the voucher if he has supplied any articles, to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra grant, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating officer.

1. This rule is not applicable when purchases are effected in the capital town of a presidency or province; the cost may then be sent by R. T. Receipt.

2. This rule does not apply to expenditure chargeable to local funds, which should always be recovered.

**98.** Transferred to Appendix BBBB.

Add the following as Note 2, numbering the present note as Note 1 :—

NOTE 2.—In the case of the Forest Department the cost of the supplies has to be adjusted in the compiled accounts submitted to the audit office. An officer, of this department receiving stores will adjust the amount of the invoice in his accounts by crediting it to the supplying officer and debiting it to the service head concerned and will send the 3rd copy of the invoice to the audit office in support of the entry in his accounts. Similarly if he happens to be the supplying officer, he will charge the amount expended in his accounts as a debit to the officer supplied and send the countersigned invoice to the audit office as a voucher for the expenditure.

*[10th list—1-10-15.]*

Pages 45-46, Article 96.

*Insert* the following as Note 3 under this Article :—

NOTE 3.—Bills for telephone charges should be forwarded in duplicate and not in triplicate to the officer served who, on approving the bill will countersign both and return one copy to the supplying officer. The other copy he will submit with the contingent bill to the Audit Office after making the necessary notes in his contingent register.

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No. T.M.—48-893.

ACCOUNTANT GENERAL'S OFFICE,  
Bombay, the 30th August 1920.

Advance copy, received with Comptroller General's letter No. 1318-A&A/134-E.—19, dated 10th August 1920, forwarded to all Heads of Offices for information and guidance.

F. A. C. REBELLO,  
Deputy Accountant General.

Substitute the words "at foot" for the words "in column 10" in line 9 of this Article.

[18th List—2-7-17.]

CHAP. 7.]

MISCELLANEOUS CHARGES.

47

Chapter 7.—Miscellaneous Charges.

Refunds . . . . .	99	Treaty Payments . . . . .	106
Compensation for Land . . . . .	102	Special Political Expenditure . . . . .	110
Discount on Stamps . . . . .	105	Expenditure against Grants at the	
Commission to Registrars . . . . .	106	disposal of the Home and Revenue	
Departmental Payments . . . . .	107	Departments . . . . .	113A
Rewards to Customs Informers . . . . .	108	Construction or Purchase of Vessels . . . . .	113H

Refunds of Revenue.

99. No useful check can be exercised over refunds of revenue in the Account Office except in cases where full details of the collections of such revenue are received in that office, either in the treasury accounts or in other documents, *e.g.*, Fine Statements. It is therefore essential that every refund should be noted against the original credit in the departmental accounts, where all sums are entered in detail. The voucher for refunds (Form 13) provides for a certificate of such note having been made. The officer who received the amount should fill in columns 1 to 5 of the form and sign the certificate in column 10, while the Treasury Officer or the Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

100. The sanction necessary for refunds of revenue is regulated by the orders of the Local Governments. This sanction may either be given on the voucher itself or quoted in it, a certified copy being attached when such orders are not separately communicated to the Audit Office.

101. Refunds of stamps by Courts can be made in the same way as refunds of fines. Refunds by District Officers are usually regulated by departmental rules.

Compensation for Land.

102. The procedure to be observed for the payment of compensation for land taken up for public purposes under the Land Acquisition Act of 1894 is regulated by the rules printed in Appendix C.

1. These rules apply also to lands taken up for the East Indian Railway Company. The Collector is not to receive cash payment from the Company, but should merely charge the amount in his account.

2. The bills for compensation in cases of land taken up for the East Indian Railway should be verified by the District Engineers of the East Indian Railway Company before they are paid by Collectors. If the payee requires immediate payment, as he is entitled by law to do, the payment should be made, and a copy of the bill, marked *Duplicate*, sent to the District Engineer with instructions to forward it to the Accountant General as soon as possible. The object of the District Engineer's verification is solely to enable the Railway authorities to identify the land and so make the proper eventual adjustment upon their accounts. They have no control over the award, or the payment itself.

103. A Local Government may authorize any land acquisition officer to make all or any of his payments by cheques on the treasury, provided no inconvenience is caused to the payees in consequence of the property being situated at a distance from the treasury.

104. The cost of any special establishment entertained under orders of Government by a civil officer, is, when the officer is employed as a Public Works disburser, chargeable to the works concerned; otherwise, it is brought to account in the Civil Department. Contingent charges follow the same rule.

#### **Discount on Stamps.**

105. Discount upon stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money. The practice as to finally passing it is different in different provinces: in some the vendors give receipts attached to a schedule in the treasury accounts, which is admitted upon the Collector's certificate: in others a classified bill for the discount is submitted to the Controller of Stamps for countersignature.

#### **Commission to Registrars.**

106. Commission to Registrars is drawn under departmental rules upon vouchers which exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts. In some cases commission is calculated on the number of documents registered; in such cases the bill is passed on a certificate of the District Registrar or other Controlling Officer.

#### **Departmental Payments.**

107. Payments, such as purchase of salt in the Salt Department, or purchase of stationery by the Controller of Stationery, are made under some general or special sanction. If not provided for by departmental rules, they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one), under which the purchase is made, should also be quoted.

#### **Rewards to Informers (Indian Customs Act).**

108. When an offender against the Indian Customs Act is punished by a Magistrate with imprisonment, without option of paying a fine, the person concerned may receive rewards at the rate of R1 for each day's imprisonment allotted, provided that the rewards shall not exceed R50 for one prisoner, or R200 for any one case.

#### **Treaty Payments.**

109. Amounts payable under treaty to Native States are paid under the following system. The Political Officer in charge sends to the Account Officer concerned a requisition for a payment order, mentioning where and to whom each payment is to be made. Payment orders are delivered to him accordingly, and the Treasury Officer is advised of the orders issued.



### Special Political Expenditure.

110. The following rules have been prescribed by the Government of India for the regulation of expenditure incurred by officers entrusted with special political expenditure and for the guidance of Account Officers:—

I.—For the purposes of account and audit the expenditure may be broadly divided into two classes:—

*Class I.—Charges requiring the sanction of Government, either specific or general—*

#### *Salaries and Allowances.*

1. Salaries of Officers.
2. Salaries of fixed establishment (both permanent and temporary).
3. Deputation allowance.
4. Sumptuary allowance.
5. Outfit allowance.
6. Travelling allowance (if different from that admissible under the Civil Service Regulations).
7. Free rations.
8. Compensation for dearness of provisions.

*Class II.—Charges for which allotment may be made with discretion to the Officer in charge—*

#### *Initial charges.*

1. Purchase of tents.
2. „ of camp furniture and equipment.
3. „ of transport equipment.
4. „ of Toshakhana articles.
5. „ of mess equipment.
6. „ of transport animals.
7. Supply of warm clothes.

#### *Recurring charges.*

8. Transport charges, i.e., camel, mule and cooly-hire.
9. Purchase of stationery.
10. Compensation—
  - (a) To camp followers for loss of transport animals.
  - (b) To villagers for damage to crops, etc.
11. Rewards and Khilats.
12. Secret Service expenditure.
13. Dāk arrangements.
14. Mehmani to tribesmen and chiefs.
15. Payments to guides.
16. Improvement of roads.
17. Service telegrams and postage.
18. Feed and keep of transport animals.
19. Construction of boundary pillars.
20. Miscellaneous expenses.

II.—(a) Officers entrusted with such expenditure are required to submit, as early as possible, detailed estimates of probable expenditure classified as above. Under "Salaries and Allowances" present emoluments and the deputation and other allowances proposed should be clearly indicated. If the grant of travelling allowances, other than those author-

ised under rule, is in any case recommended, the precise nature\* of the concession should be specified and when free carriage is allowed, it should be explained to what extent the ordinary or special travelling allowance should be reduced.

The classes of officers entitled to rations, either free of charge or on payment, should be specified. A scale should be proposed for the issue of rations on payment, as also, if necessary, for "Compensation for dearness of provisions." No expenditure should be incurred under class I in excess of the amounts sanctioned.

(b) As regards expenditure under class II, a fairly approximate estimate of the initial charges 1 to 7† can be prepared.

\*E.g., exemption from the ten days' halt rule, increased daily or mileage allowances, etc.

† The classes of servants to whom warm clothing is to be granted and the maximum amount per head should be laid down in addition to the total grant for the purpose.

The estimate for "Recurring charges" can, in the first instance, be a rough forecast only, but as soon as the officer is in a

position to do so, a revised estimate should be submitted. Expenditure under class II may be incurred up to the limit of the estimates under each head when these have been approved, and under "Recurring charges" grants may be transferred from one head to another, provided the total grant is not exceeded.

III.—An officer entrusted with special political expenditure shall supply himself with funds by cheques drawn on treasuries against letters of credit issued by the local Accountant General. The officer should therefore apply to the Accountant General to the Government under whose orders he is acting, for the issue of the necessary letters of credit to the treasuries where he will require funds. He should state the amount he requires in each month and at what treasury or treasuries he requires it. He will be advised by the Accountant General of the issue of letters of credit.

IV.—A cash book in Form 13 (A) should be kept showing clearly and fully all cash transactions that take place day by day. Amounts received by cheques drawn against letters of credit should be entered in the cash book on the receipt side as "Received from the Treasury of —." The receipts and disbursements should be entered in the cash book in the order of their occurrence, and the cash book should be closed and balanced at the end of each month, the closing balance of one month being carried forward as the opening

balance of the next month. At the close of each month an extract from the cash book showing the receipts and charges of the month, and opening and closing balances, should be submitted, with all except secret or confidential vouchers, to the Accountant General from whom the letters of credit were obtained.

V.—As far as possible vouchers should be furnished of all items of expenditure exceeding ~~R10~~ Rs. 10. When vouchers are not procurable, bills should be submitted giving full details of the payments made. Every voucher or bill accompanying a cash account should contain the certificates prescribed in Article 88 of the Civil Account Code. The vouchers should be numbered consecutively from the beginning to the end of the mission, and their numbers should be quoted against the charge both in the cash book and in the cash account submitted to the Account Office. Vouchers in vernacular should always be accompanied by an English translation.

VI.—Vouchers for secret service expenditure should be submitted to Government with a list showing their amounts. In the cash account such vouchers will be simply quoted as “Confidential voucher No. \_\_\_\_\_, dated \_\_\_\_\_.” The Government concerned will on passing these vouchers intimate to the Accountant General that “Confidential voucher No. \_\_\_\_\_, dated \_\_\_\_\_ of (officer) has been passed for Rs. \_\_\_\_\_.”

VII.—A supply of stationery as well as of Salary, Establishment Travelling Allowance and Contingent Bill forms should be obtained from the Controller of Stationery, and all charges should be drawn on the regular forms.

VIII.—Advances made for public expenditure will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them.

IX.—A Store Account in Form 13B attached should be kept of the articles purchased for the Toshakhana, which at the close of the mission should be submitted to the Accounts Office through the Government of India in the Foreign Department.

111—113. Cancelled.

### **Expenditure against Grants at the disposal of the Home and Revenue Departments of the Government of India.**

113A. When a sum of money is placed under the orders of the Home or Revenue Department of the Government of India, every expenditure sanctioned against it will be sanctioned by an order of the Department, stating—

- (a) the particular subject of the expenditure, which must always be within the general purpose of the grant;
- (b) the limit of the allotment made for it;

(c) the person in whose charge the expenditure is to be;

(d) the treasury or treasuries where he wants the money.

**113B.** A copy of this order is to be sent to the Comptroller, India Treasuries, who will then authorize the treasury to pay the amounts on the officer's receipt.

**113C.** The officer may then draw the money on his receipt, specifying the order of the Home or Revenue Department under which it is sanctioned. He should not draw more than he actually requires from time to time for expenditure; but can draw as often as he finds convenient. He may also make his receipts payable to any other person; but in this case, he should advise the Treasury Officer of his action.

**113D.** An account of the expenditure against the allotment must be rendered to the Comptroller, India Treasuries, in which the officer will enter on the receipt side all sums he has drawn from the treasury under the last article and on the expenditure side all amounts he has spent. Vouchers must be attached in the same way and under the same rules as in the case of a contingent bill. A copy of this account (but without vouchers) is to be sent to the Home or Revenue Department as the case may be.

**113E.** This account is to be sent in at the end of every month, except when it is estimated that the sanctioned expenditure will be complete and the account closed within three months from the date of the order sanctioning it. In such case the account may be withheld till the end of the said period of three months, and then sent in complete up to date. But in any case an account must be made and sent in up to 31st March of any year.

**113F.** If any expenditure is placed in direct charge of the Secretary, it must be provided for by a particular sanction under Article 113A, and the Secretary must proceed thereafter under Articles 113C, 113D, and 113E. No part of the grant may therefore be spent without an allotting sanction under Article 113A.

**113G.** The above rules do not apply to any part of a grant which is placed by the Department at the disposal of a Local Government. In such case, the order under Article 113A will be communicated both to the Comptroller, India Treasuries, and to the Accountant General of the Local Government. The Local Government and its Accountant General will thereafter manage the expenditure under Articles 113A to 113F.

### Construction or Purchase of Vessels.

**113H.** Local Governments and Administrations may sanction the construction or purchase, at the cost of Provincial Revenues, of all vessels that may be required for inland navigation and for use at ports, subject to the following rules:—

- (a) without the previous sanction of the Government of India to be obtained through the Marine Department, the cost shall in no case exceed Rs. 1,00,000;

- 
- (b) the advice of the Director, Royal Indian Marine, as regards the type and cost of the vessel to be constructed or purchased, shall invariably be obtained, and shall be adopted on all material points;
  - (c) without the previous sanction of the Government of India in the Marine Department no boat or vessel shall be built otherwise than at a Government Dockyard;
  - (d) the preceding rules do not apply to non-seagoing vessels of any kind, other than those driven by engine power.

## Chapter 8.—Loans and Advances.

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### Forms of Drawing and Repaying.

**114.** Loans and advances may not (except in the cases specified below, and in cases provided for by the Civil Service Regulations) be drawn from a treasury without authority of Government, which authority must be quoted in the voucher upon which the amount is drawn.

**115.** In repaying a loan or advance, the memorandum presented at the treasury must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified; and if the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount should be quoted.

1. It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest, presupposes punctual payment of the instalments, and that, if any instalment is not punctually repaid, the fixed instalment will not in the end discharge the loan.

2. A personal advance to a public officer may be repaid, either by deductions in his salary bill, or in cash; but in all cases the amount and date of the advance must be quoted. Remittance of the amount to the particular treasury where the advance was made is not necessary.

### Sanction.

**116.** Advances of unusual character or of large amount always require the previous sanction of the Government of India; and no loan, even from Provincial or Local Funds, may be made without such sanction, save as specially provided below.

**117.** Cancelled.

### Calculation of Interest.

**118.** A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half-year will be:—Number of days ÷ 365 × yearly rate of interest.

1st April 1915.

COMPTROLLER GENERAL'S OFFICE.

Page 54—

*Substitute the following for the headings in Chapter 8:—*

**Chapter 8.—Loans and Advances.**

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Articles 114—135, pages 54—61—

*Substitute the following for the present Articles 114—135.*

**Sanction.**

**114.** The sanction of the Secretary of State in Council is required to the grant of—

(1) a loan which is—

(a) of an unusual nature; or

(b) devoted to objects outside the ordinary work of administration, and

- (2) a loan to a Native State in excess of Rs lakhs or a series of separate loans granted at short intervals to an amount exceeding 5 lakhs.

NOTE.—In any case where a cash grant would be within the powers of sanction of the Government of India, the grant of a loan of an amount not exceeding that of the cash grant, does not require the sanction of the Secretary of State in Council.

**115.** Loans and Advances which do not infringe the conditions laid down in the preceding article may be sanctioned by the Government of India or the Provincial Governments, subject to the conditions mentioned below.

### Estimates.

**116.** Provision should be made in the estimates for all loans and advances which can be foreseen and which are not repayable within the year; and the Government of India has accordingly directed that each Local Government and Administration should make a timely estimate both of the advances and of the recoveries of the coming year, and should communicate it to the Accountant General for entry in his estimates. As regards Loans and Advances coming within the Provincial Loan Account, see Article 120 below.

### Provincial Loan Account.

#### *Advances from Provincial Allotments.*

**117.** Local Governments with which Provincial arrangements are in force, may grant advances and loans for any of the purposes enumerated below out of allotments placed at their disposal by the Government of India:—

*Class I.*—Advances to cultivators under the Land Improvement Loans Act, the Agriculturists' Loans Act, or any other Acts; loans under the Co-operative Credit Societies Act; and loans under the Burma Fisheries Act.

NOTE.—Rules under the Land Improvement, Agriculturists' Loans, and other similar Acts regulating the procedure for making applications for loans, and the conditions under which they may be sanctioned, are passed by each Local Government and Administration with the approval of the Governor General in Council.

*Class II.*—Advances under special laws not coming within class I, such as the Bengal Drainage and Embankment Acts, and the Bundelkhund Encumbered Estates Act.

*Class III.*—Loans to Native States and loans to landlords and notabilities apart from the provisions of any law.

NOTE.—Loans to private individuals should be made only when they have in them some purpose of a public or political character.



*Class IV.*—Loans to Municipalities (other than Presidency Corporations), District or Local Boards, and other Local authorities, under the Local Authorities Loans Act or any other Act.

NOTE 1.—It is not intended that loans should be made to large Municipalities which have a public credit of their own.

NOTE 2.—The powers of the Local Governments under the Local Authorities Loans Act, 1914, are regulated by rules which are to be found in Government of India, Foreign Department, Notification No. 1020-A., dated the 10th November 1914.

*Class V.*—Miscellaneous loans and advances which do not fall strictly under any of the above classes.

NOTE.—No loan may be granted under this class without the sanction of the Government of India.

118. These amounts are brought on to an advance and loan account which has been opened with each Local Government. The account was opened with the actual outstanding balance of advances and loans in each province on the 31st March 1888. Further sums are placed at the disposal of Local Governments on a consideration of the available resources of the Government during the ensuing year and of the demands presented. The Local Governments should disburse loan money within the allotments provided in the annual Advance and Loan Account placed at their disposal. The amount of loans to be made should not exceed the net total amount of advance provided for any province; and Local Governments are free to utilise any excess repayments during the currency of the year in making fresh loans and advances.

#### *Interest payable by and to Local Governments.*

119. Interest at  $3\frac{1}{2}$  per cent. a year is charged to Local Governments on the mean between the outstanding balance at the commencement and the outstanding balance at the close of each year as shown in the books of the Account Office. On the other hand, Provincial Revenues are credited with the full amount of interest received on these loans and advances which without the previous assent of the Government of India shall not be less than 4 per cent., except in the case of advances made under rules sanctioned by the Government of India in which lower rates are allowed. Any sums which it may be necessary to write off as irrecoverable must be at once charged to Provincial Revenues and credited to the advance account.

NOTE.—When Loans to Co-operative Credit Societies (Article 117—I) are granted free of interest, a separate account should be kept and the total deducted from the total balance of the Provincial Loan Account before interest at  $3\frac{1}{2}$  per cent. is calculated thereon.

#### *Estimates.*

120. In November of each year each Local Government should submit to the Government of India an estimate in Form 14 of the loans proposed to be made and the expected recoveries. Upon a consideration of the several demands and of its available resources, the Government of India will determine what sum is to be allotted for the purposes indicated

in the ensuing year, and will distribute it as nearly as possible in proportion to the necessities of each province. The Government of India does not ordinarily sanction any additional allotments during the currency of a year.

### *Allotment of Grants.*

121. A Local Government should, as far as possible, regulate the transactions of the year according to the sanctioned estimate; and as demands are apt to arise in a sudden and unforeseen way, care should be taken to reserve for such demands such an amount as experience may show to be necessary. Subject to the condition that the total amount sanctioned for net payment on account of loans and advances of all classes coming under the Provincial Loan Account is not exceeded, a Local Government may transfer funds sanctioned for one class to meet demands falling under another class. But no re-appropriations to class III for loans to private individuals are permissible from undisbursed portions of allotments provided for the other classes.

### *Conditions of Repayment.*

122. The following rules apply, so far as the law and existing regulations allow, to all advances of the kind included in the Provincial Loan Account:—

- (a) The term of loans under the Local Authorities Loans Act may in very special cases extend to 30 years, but ordinarily the advances should be repaid within as short a period as possible.
- (b) The term is to be calculated from the date on which the loan is completely raised or declared by the Local Government to be closed.
- (c) It will be optional with each Local Government to fix its own dates for the payment of the instalments.
- (d) Instalments paid before the due date will be taken entirely to principal, unless, of course, any interest for a preceding period is overdue.

1. When a loan of public money is taken out in instalments, the first half-yearly repayment should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realized. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the Local Government may at any time declare the loan closed, and order repayment of capital to begin. The Accountant General should bring to notice any delay that appears to him to require this remedy and he should take this step whether there are any dates fixed for the taking of instalments or not; and even in the case of loans the debits against which arise through the Public Works Department accounts current, the same course should be followed, although the Accountant General may in the first instance make a reference to the Examiner of Public Works Accounts to ascertain the cause of delay.

2. If in any case particular dates in the calendar have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing a loan the interest on which is recoverable

half-yearly to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly instalment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

3. Notes 1 and 2 are applicable, *mutatis mutandis*, to loans the repayments of which are made by other than half-yearly instalments.

### Forms of Drawing and Repaying.

**123.** The vouchers on which a loan or an advance is drawn must quote the authority sanctioning such loan or advance.

**124.** In repaying a loan or advance, the memorandum presented at the treasury must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified; and if the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount should be quoted.

1. It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest, presupposes punctual payment of the instalments, and that, if any instalment is not punctually repaid, the fixed instalment will not in the end discharge the loan.

2. A personal advance to a public officer may be repaid, either by deduction in his salary bill, or in cash; but in all cases the amount and date of the advance must be quoted. Remittance of the amount to the particular treasury where the advance was made is not necessary.

### Calculation of Interest.

**125.** A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half-year will be:—Number of days ÷ 365 × yearly rate of interest.

### Defaults in Payment.

**126. (a)** Any default in the payment of interest upon a loan of public money, or in the repayment of the principal, should be promptly reported by the Account Department to the Local Government, and if the loan was sanctioned by the Governor General in Council or the Secretary of State and does not belong to the Provincial Loan Account, to the Supreme Government also. A Local Government receiving such a report should immediately take steps to remedy the default and in the case of a loan sanctioned by the Governor General in Council or the Secretary of State which does not belong to the Provincial Loan Account, should immediately explain the circumstances to the Government of India in the Administrative Department concerned, and report the steps so taken.

NOTE 1.—The responsibility imposed on the Account Department by this rule refers only to the loans the detailed accounts for which are kept up by that Department.

NOTE 2.—In the case of loans granted to Native States the Accountants General also submit annual reports in Form 180-A of Volume II to their respective Local Governments or Administrations by the 1st August, by whom they are forwarded to the Government of India in the Foreign Department with further information regarding loans raised by Native States under Government guarantee and with such remarks as they consider necessary in column 17.

*Page 58, Article 126, clause (b).—*

*Substitute the following for Article 126 (b) as amended by the 9th List of Corrections :—*

(b) The authority which sanctions a loan may, in so far as the law allows, enforce a penal rate of compound interest upon all overdue instalments of interest, or principal and interest. If a penal rate is enforced it should not be less than 8 per cent per annum.

[19th List—1-10-17.]

*Article 126, clause (b), page 58—*

(As revised by the 8th list of corrections dated 1st April 1915.)

After the word “enforced” in the second line insert the words “as far.”

[9th list—1.7.15.]

(b) A penal rate of compound interest not less than 6 per cent. per annum should be enforced, as the law allows, upon all overdue instalments of interest or principal and interest.

127. Borrowers should be required to adhere strictly to the terms settled for the loans made to them, and no modification in their favour of these terms should be made subsequently, except for very special reasons.

128. (a) The following rules define the powers of Local Governments regarding defaults in respect of loans made to local authorities falling within the Provincial Loan Act:—

- (1) Local Governments may remit, without reference to the Government of India, the payment of interest on loans to local authorities falling due in ordinary course.
- (2) They may also permit the postponement of an instalment in repayment of principal, subject to the condition that the amount of principal overdue at one time on one loan shall not exceed Rs5,000.
- (3) Interest necessarily runs upon instalments postponed under rule 2; and it is in the discretion of the Local Government to decide whether such interest shall be at a penal rate, or at the rate which the loan ordinarily bears. Such discretion should be exercised with due regard to the distinction between a default occurring by want of proper arrangements or provision and a default arising from unavoidable circumstances and reported for the previous orders of the Local Government.

(b) As regards loans of other classes included in the Provincial Loan Account the Local Governments have full discretion in the matter of remissions and suspensions of interest and principal.

### Revenue Advances.

#### *Definition.*

129. The following special procedure is prescribed for the drawing and accounting of Revenue Advances which include *takavi* advances, advances under the Land Improvement Acts, and any other advances which revenue officers are allowed or directed to make in connection with Land Revenue, Agriculture, or Famine, under any Act of the Legislature, or under any order of Government.

#### *Treasury Accounts and Procedure.*

130. Revenue advances will be issued from the treasury upon orders signed or countersigned by the Collector of the district or other duly authorised officer. The Treasury Department and the Accountant General shall take no further cognizance of these advances, beyond holding them in a separate advance account at the debit of the officer who auth-

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### *Revenue Department Returns.*

**132.** (a) With every return of revenue advances made to the Revenue Authorities a memorandum should be submitted setting forth the figures of the treasury plus and minus account, and agreeing them with the figures of the return.

(b) The Accountant General will, at the close of every half-year's accounts, send to the Board of Revenue or other Chief Revenue Controlling Authority a return in such form as may be agreed on, showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Chief Revenue Authority to check the reconciliation prescribed in clause (a).

### **Irrecoverable Loans and Advances.**

**133.** Any irrecoverable loans and advances coming under the Provincial Loan Account may be written off under the orders of the Local Government which may delegate this power in the case of loans and advances under the Land Improvement and Agriculturists' Loans Acts to a subordinate revenue authority subject to such conditions as to amount, etc., as it may think fit to impose. Any Local Government has power to remit advances to cultivators, which are found to be irrecoverable.

**134.** In the case of Revenue Advances, it shall be the duty of the Revenue Authorities, as soon as any such advance is ascertained to be irrecoverable, to cause the amount of it to be written off the accounts, and to advise the Accountant General, in order that he may charge off the amount as expenditure and direct its being written off the treasury plus and minus memorandum. Such irrecoverable advances should nevertheless be registered by the Revenue Authorities in a separate account or record, in order that any possible eventual recovery may be made; but they will not affect the treasury plus and minus memorandum, and any recoveries will be taken as revenue.

### **Periodical Review.**

**135.** Local Governments will arrange to receive annual reports upon outstanding loans from the responsible Account Officer, and should then bring the transactions under separate review.

*penultimate sentence.*

Local Authorities (Emergency) Loans Act,  
of 1912, are defined in the Government of

Department, notification No. 571-A., dated 24th Septem-



*For the words "4½ per cent" and "5 per cent" in the 1st and the 7th lines, substitute respectively "5½ per cent" and "6 per cent", and substitute the following for Note 1:—*

NOTE 1.—The minimum rate of 6 per cent is not applicable to loans sanctioned prior to the 1st April 1917, nor to later instalments of loans already sanctioned, but not taken up in full, before that date, unless a stipulation to the contrary was made when the loans were sanctioned. Similarly, the rate of 5½ per cent chargeable to Provincial Revenues should be applied to loans sanctioned on and from the 1st April 1917, those sanctioned between the 1st October 1916 and the 31st March 1917 being charged at the rate of 4½ per cent, and those sanctioned prior to the 1st October 1916 at 3½ per cent. It will be necessary, therefore, for the purpose of calculating the interest chargeable to Provincial Revenues on the Provincial Loan Account to maintain the accounts of these loans in three classes, *viz.*, those sanctioned prior to the 1st October 1916, those sanctioned between the 1st October 1916 and the 31st March 1917 and those sanctioned on or after the 1st April 1917; and the interest chargeable in any year will consist of (i) interest at the rate of 3½ per cent on the mean between the outstandings at the commencement and at the close of the year in respect of loans sanctioned prior to the 1st October 1916 *plus* (ii) interest at 4½ per cent on the mean between similar outstanding balances of loans sanctioned between the 1st October 1916 and the 31st March 1917 *plus* (iii) interest at 5½ per cent on the mean between similar outstanding balances of loans sanctioned on or after the 1st April 1917.

*Chapter 8 as amended by the 8th list of corrections.*

*Substitute the following for Article 119 and Note :—*

119. Interest at  $4\frac{1}{2}$  per cent. a year is charged to Local Governments on the mean between the outstanding balance at the commencement and the outstanding balance at the close of each year as shown in the books of the Account Office. On the other hand, Provincial Revenues are credited with the full amount of interest received on these loans and advances which without the previous assent of the Government of India shall not be less than 5 per cent., except in cases in which the Local Governments are definitely empowered to charge a lower rate or to grant loans free of interest, under rules sanctioned by the Government of India. Any sums which it may be necessary to write off as irrecoverable must be at once charged to Provincial Revenues and credited to the advance account.

NOTE 1.—The minimum rate of 5 per cent. is not applicable to loans sanctioned prior to the 1st of October 1916, nor to later instalments of loans already sanctioned, but not taken up in full before that date, unless a stipulation to the contrary was made when the loans were sanctioned. Similarly, the rate of  $4\frac{1}{2}$  per cent. chargeable to Provincial Revenues should be applied to loans sanctioned on and from the 1st of October 1916, those sanctioned prior to that date being charged at the rate of  $3\frac{1}{2}$  per cent. It will be necessary, therefore, for the purpose of calculating the interest chargeable to Provincial Revenues on the Provincial Loan Account to maintain the accounts of these loans in two classes, *viz.*, those sanctioned prior to 1st October 1916 and those sanctioned on or after that date; and the interest chargeable in any year will consist of (i) interest at the rate of  $3\frac{1}{2}$  per cent. on the mean between the outstandings at the commencement and the close of the year in respect of loans sanctioned prior to 1st October 1916, *plus* (ii) interest at  $4\frac{1}{2}$  per cent. on the mean between similar outstanding balances of loans sanctioned on or after that date.

NOTE 2.—When loans to Co-operative Credit Societies (Article 117-1) are granted free of interest, a separate account should be kept and the total deducted from the total balance of the Provincial Loan Account before interest at the rate which the Local Government is charged is calculated thereon.

## Revenue Advances and Loans to Public Corporations.

### *Definition of Revenue Advances.*

119. Revenue advances include the following:—

- I. Advances to cultivators under various Acts, such as the Land Improvement Loans Act, 1883, and the Agriculturists' Loans Act, 1884, as amended by the Land Improvement and Agriculturists' Loans (Amendment) Act (Act VIII) of 1906, or advances to Co-operative Credit Societies under Act X of 1904.
- II. Advances under special laws not coming within class (1), such as the Jhansi Encumbered Estates Act, or the Bengal Drainage and Embankment Act.
- III. Loans to Native States, landholders and notabilities apart from the provisions of any law.
- IV. Advances for survey operations, such as for erecting boundary marks or for other expenditure on survey which is recoverable from landholders or ryots.
- V. Advances of special Revenue Departments, such as Salt and Excise (e.g., for purchase of opium).

### *Rules under which Advances are made.*

120. (a) Rules under the Land Improvement, Agriculturists' Loans, and other similar Acts regulating the procedure for making applications for loans, and the conditions under which they may be sanctioned, are passed by each Local Government with the approval of the Governor General in Council. The powers of the Local Government under the Local Authorities Loans Act, 1879, are regulated by rules published under the Act by Notifications Nos. 15 and 16, dated 1st January 1889, and No. 417, dated 24th January 1890. These rules are not in any way affected by the rules in this chapter.

(b) Loans to private individuals under class III of the previous article should be made only when they have in them some purpose of a public or political character.

121. As regards loans to Municipalities, District Boards and other public bodies, etc., the special conditions to be insisted on by Local Government before making any loan are—

1st.—Loans may be granted only for works of public and general convenience and utility, such as drainage, water-works, bridges and the like, and also to a limited extent for works which are merely or mainly ornamental or convenient such as a town hall, public garden or market place.

Loans are also granted for the construction of railways to such District Boards as levy a special cess for the purpose.

2nd.—A local body which has borrowed from Government may only borrow from other sources after having obtained the sanction of the Local Government concerned, which should not be granted unless it is clearly shown that the sum lent by the Government with interest thereon is duly secured.

[N.B.—This condition is, of course, enforced indirectly through the operation of the rules under the Local Authorities Loans Act, under which the Local Governments are bound to see that the assets and future resources of the borrowing body, when it desires to borrow, are equal to bearing the burden of a further liability as well as to discharging existing ones.]

### *Provincial Loan Account.*

122. Local Governments and Administrations, with which Provincial arrangements are in force, may grant advances coming under classes I to III of Article 119, and loans to Municipalities and Public Corporations (other than Presidency Corporations), including Local Boards,

District Councils and any bodies having like authority beyond the local limits of Municipalities and Cantonments, as well as other miscellaneous loans and advances when especially sanctioned by the Government of India, out of amounts placed annually at their disposal by the Government of India.

**NOTE.**—It is not intended that loans should be made to large Municipalities which have a public credit of their own.

**123.** These amounts are brought on to an advance and loan account which has been opened with each Local Government. The account was opened with the actual outstanding balance of advances and loans in each province on the 31st March 1888. Further sums are placed at the disposal of Local Governments on a consideration of the available resources of the Government during the ensuing year and of the demands presented. The Local Governments should disburse loan money within the allotments provided in the annual Advance and Loan Account placed at their disposal. The amount of loans to be made should not exceed the net total amount of advance provided for any province; and Local Governments are free to utilise any excess repayments during the currency of the year in making fresh loans and advances.

**124.** Interest at  $3\frac{1}{2}$  per cent. a year is charged to Local Governments on the mean between the outstanding balance at the commencement and the outstanding balance at the close of each year as shown in the books of the Account Office. On the other hand, Provincial Revenues are credited with the full amount of interest received on these loans and advances which without the previous assent of the Government of India shall not be less than 4 per cent., except in the case of advances made under rules sanctioned by the Government of India in which lower rates are allowed. Any sums which it may be necessary to write off as irrecoverable must be at once charged to Provincial Revenues and credited to the advance account.

**NOTE.**—When Loans to Co-operative Credit Societies (Article 119—I) are granted free of interest, a separate account should be kept and the total deducted from the total balance of the Provincial Loan Account before interest at  $3\frac{1}{2}$  per cent. is calculated thereon.

#### *Estimates.*

**125.** In the case of all these advances provision should be made in the estimates for all which can be foreseen and which are not repayable within the year; and the Government of India has accordingly directed that each Local Government should make a timely estimate both of the advances and of the recoveries of the coming year, and should communicate it to the Accountant General for entry in his estimates.

**126.** As regards advances and loans coming into the Provincial Loan Account, it has been ordered that in November of each year each Local Government should submit to the Government of India an estimate in Form 14 of the loans proposed to be made and the expected recoveries. Upon a consideration of the several demands and of its available resources, the Government of India will determine what sum is to be allotted for the purposes indicated in the ensuing year, and will distribute it as nearly as possible in proportion to the necessities of each

province. The Government of India does not ordinarily sanction any additional allotments during the currency of a year.

NOTE.—Municipalities occasionally apply for loans, which involve the payment of money to them not only during the years for which the estimates are submitted, but during future years, and which therefore, not only utilize a part of the Provincial allotment for that year, but practically bind the Government of India to making allotments in future years. Before sanctioning such loans the Local Governments should ascertain from the Government of India whether the Government of India are likely to find any difficulty in providing the necessary allotments from year to year during the currency of the loans; an estimate of the amounts that will be required in the first as well as in each of the succeeding years being furnished by the Local Government on each occasion. The Government of India will then consider whether funds will be available for the purpose, and, if so, will make special allotments for such loans, which will be distinctly specified in the annual Resolution regarding the allotment of funds. Any savings from these specific allotments, due to postponement of the issue of the loans, should be held over and should not be considered as available for other loans.

**127. Cancelled.**

*Allotment of Grants.*

**128.** A Local Government should, as far as possible, regulate the transactions of the year according to the sanctioned estimate; and as demands are apt to arise in a sudden and unforeseen way, care should be taken to reserve for such demands such an amount as experience may show to be necessary. Subject to the condition that the total amount sanctioned for net payment on account of loans and advances of all classes coming under the Provincial Loan Account is not exceeded, a Local Government may transfer funds sanctioned for one class to meet demands falling under another class. But no re-appropriations to class III for loans to private individuals are permissible from undischarged portions of allotments provided for the other classes.

*Conditions of Repayment.*

**129.** The following rules apply, so far as the law and existing regulations allow, to all advances of the kind included in the Provincial Loan Account:—

- (a) The term of loans under the Local Authorities Loans Act may in very special cases extend to 30 years, but ordinarily the advances should be repaid within as short a period as possible, not exceeding 20 years. The period of repayment of loans which are granted for works which are mainly or merely ornamental or convenient should not exceed 10 years.
- (b) The term is to be calculated from the date on which the loan is completely raised or declared by the Local Government to be closed.
- (c) It will be optional with each Local Government and Administration to fix its own dates for the payment of the instalments.
- (d) Instalments paid before the due date will be taken entirely to principal, unless, of course, any interest for a preceding period is overdue.

1. When a loan of public money is taken out in instalments, the first half-yearly repayment should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realized. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the Local Government may at any time declare the loan closed, and order repayment of capital to begin. The Accountant General should bring to notice any delay that appears to him to require this remedy and he should take this step whether there are any dates fixed for the taking of instalments or not; and even in the case of loans the debits against which arise through the Public Works Department accounts current, the same course should be followed, although the Accountant General may in the first instance make a reference to the Examiner of Public Works Accounts to ascertain the cause of delay.

2. If in any case particular dates in the calendar have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, interest is recoverable half-yearly on a loan advanced under the rules issued under Section 5 of the Local Authorities Loan Act, 1879. Supposing such a loan to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly instalment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

3. Notes 1 and 2 are applicable, *mutatis mutandis*, to loans the repayments of which are made by other than half-yearly instalments.

#### *Defaults in Payment.*

**130.** (a) Any default in the payment of interest upon a revenue advance class III, or upon a loan to a public corporation, or in the repayment of the principal of any such advance or loan should be promptly reported by the Account Department to the Local Government, and, if the loan was sanctioned by the Governor General in Council and does not belong to the Provincial Loan Account, to the Supreme Government also. A Local Government receiving such a report should immediately take steps to remedy the default, and in the case of a loan sanctioned by the Governor General in Council, which does not belong to the Provincial Loan Account, should immediately explain the circumstances to the Government of India in the Home, Revenue or Public Works Department, as the case may be, and report the steps so taken.

**NOTE.**—In the case of loans granted to Native States the Accountants General submit annual reports in Form 180-A of Volume II to their respective Local Governments or Administrations by the 1st August, by whom they are forwarded to the Government of India in the Foreign Department with further information regarding loans raised by Native States under Government guarantee and with such remarks as they consider necessary in column 17.

(b) A penal rate of compound interest not less than 6 per cent. per annum should be enforced, as the law allows, upon all overdue instalments of interest or principal and interest.

(c) Borrowers should be required to adhere strictly to the terms settled for the loans made to them, and no modification in their favour of these terms should be made subsequently, except for very special reasons.

**130A.** The following rules have been prescribed regarding defaults in respect of loans made to local authorities:—

- (1) Local Governments may remit, without reference to the Government of India, the payment of interest on loans to local authorities falling due in ordinary course, in cases in which the loss would be borne by Provincial Revenues.

*After Article 130A, insert the following :—*

*Loans under the Local Authorities (Emergency) Loans Act, 1897, as amended by Act XI of 1912.*

**130B.** The following rules are prescribed for the sanction and grant of loans under the above Act of Local Authorities :—

(a) A loan shall not be sanctioned or granted except for the purpose of meeting expenditure such as should ordinarily be met from current revenue.

(b) The term of a loan shall ordinarily not exceed 5 years, but in exceptional cases the Local Government may sanction or grant a loan for a period not exceeding 15 years.

*N.B.*—The term of a loan should be calculated from the date on which the loan is completely made.

(c) The previous sanction of the Government of India shall be obtained in cases in which it is desired to sanction or grant a loan (1) with a term of more than 15 years; (2) bearing interest at a lower rate than 4 per cent.; (3) of more than 5 lakhs to any of the following Local Authorities, viz., (i) the Municipalities of Calcutta, Madras and Bombay, (ii) the Port Trusts of Calcutta, Madras and Bombay.

- (2) It may also permit the postponement of an instalment in repayment of principal, subject to the condition that the amount of principal overdue at one time on one loan shall not exceed Rs.5,000.
- (3) Interest necessarily runs upon instalments postponed under rule 2; and it is in the discretion of the Local Government to decide whether such interest shall be at a penal rate, or at the rate which the loan ordinarily bears. Such discretion should be exercised with due regard to the distinction between a default occurring by want of proper arrangements or provision and a default arising from unavoidable circumstances and reported for the previous orders of the Local Government.
- (4) The powers above defined may be exercised in regard to loans falling within the Provincial Loan Account only. The grant of further concessions in regard to such loans, or the grant of concessions in regard to other loans, requires the previous sanction of the Government of India.

*Treasury Accounts and Procedure.*

**131.** Revenue advances will be issued from the treasury upon orders signed or countersigned by the Collector of the district or other duly authorised officer. The Treasury Department and the Accountant General shall take no further cognizance of these advances, beyond holding them in a separate advance account at the debit of the officer who authorises the advance. For all further accounts and supervision, the Revenue Department shall be responsible.

*NOTE.*—*Takavi* advances may be made either direct to the parties concerned and on their receipt (stamped when necessary) or in lump sums on abstract bills to officers disbursing *takavi*.

In the former case the charges should be supported by actual payees' receipts or where these are required for the Revenue Office by a certificate from the Collector or other duly authorised officer to the effect that the payments have been made to the proper parties and their receipts duly taken and filed in the Revenue Office.

In the latter case the following safeguards should be adopted:—

- (1) No officer disbursing *takavi* should be allowed to draw a second abstract bill without producing a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the Government treasury. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the treasury.

The disbursing officers should be directed to take the receipts of the payees on the spot as soon as the advances have been made, and to certify at the foot of the detailed bill that the advances were duly sanctioned by them and paid in their presence.

Payees' receipts need not be sent with the detailed bill and their names need not be shown in it.

- (2) Collectors should prescribe a money limit for the amount which can be drawn on abstract bills by each officer with due regard to the circumstances of each case.

*Plus and Minus Memorandum.*

**132.** (a) In every treasury whence revenue advances have been made, one or more plus and minus memoranda should be kept, in which the



advances should be debited and all recoveries credited. One of these plus and minus memoranda shall be the ordinary account of revenue advances, and other special accounts shall be opened from time to time for any special officers authorised to make advances, who may, under the orders of the Revenue Authorities, keep and submit accounts separate from the general account of the district officer.

(b) The plus and minus memoranda maintained under clause (a) will be submitted with the monthly treasury accounts, and will be under the order of the Accountant General, whose care it will be that they accurately represent the credits, debits and balances that pass upon his accounts in respect of revenue advances of the district or officer concerned.

(c) No officer authorized to make advances may question the accuracy of the plus and minus memorandum as the record of his responsibility, otherwise than by satisfying the Accountant General of its erroneous-ness, and causing him to correct it. Every officer, therefore, should see that the debits and credits made to his account accurately correspond with those which enter his own registers and returns. If he is not the District Officer, he should obtain from the treasury a copy of the plus and minus memorandum with which he is concerned. Special care should be taken in paying recoveries into the treasury that the amount of interest and of principal recovered be separately and distinctly credited, as the former must not, and the latter must, be credited in the plus and minus memorandum.

#### *Revenue Department Returns.*

133. (a) With every return of revenue advances made to the Revenue Authorities a memorandum should be submitted setting forth the figures of the treasury plus and minus account, and agreeing them with the figures of the return.

(b) The Accountant General will, at the close of every half-year's accounts, send to the Board of Revenue or other Chief Revenue Controlling Authority a return in such form as may be agreed on, showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Chief Revenue Authority to check the reconciliation prescribed in clause (a).

#### *Irrecoverable Advances.*

134. (a) Any irrecoverable advances coming under the Provincial Loan Account may be written off under the orders of the Local Government which may delegate this power in the case of loans and advances under the Land Improvement and Agriculturists' Loans Acts to a subordinate revenue authority subject to such conditions as to amount, etc., as it may think fit to impose. Any Local Government has power to remit advances to cultivators, which are found to be irrecoverable.

(b) It shall be the duty of the Revenue Authorities, as soon as any advance is ascertained to be irrecoverable, to cause the amount of it to be written off the accounts of revenue advances, and to advise the

*Pages 61-62, Article 136 (a).—*

*Substitute a comma for the full-stop at the end of the first sentence as revised by the 16th List of Corrections, dated the 2nd January 1917, and add the following :—*

*“ and Resolution No. 562 A, dated the 19th November 1917. ”*

*Substitute the following for the existing Rule IV :—*

*Rule IV :—No advance shall exceed twelve months' salary of the officer to whom it is made ; not more than one advance shall be made for the same house ; and no officer may receive a second advance while any portion of a previous advance is outstanding against him.*

*Cancel Rule IX.*

*[20th List—2-1-18.]*

Accountant General, in order that he may charge off the amount as expenditure and direct its being written off the treasury plus and minus memorandum.

(c) Irrecoverable advances should nevertheless be registered by the Revenue Authorities in a separate account or record, in order that any possible eventual recovery may be made; but they will not affect the treasury plus and minus memorandum, and any recoveries will be taken as revenue.

*Periodical Review.*

135. Local Governments will arrange to receive annual reports upon outstanding loans from the responsible Account Officer, and should then bring the transactions under separate review.

**House-Building Advances.**

136. (a) Advances to public officers for house-building are regulated by Rules laid down in Government of India, Financial Resolution No.  $\frac{A}{2721}$ , dated 30th June 1892, as amended by No. 4678-A., dated 20th August 1906.

I.—Advances may be made, under the sanction of Local Governments and Administrations, Heads of Departments and Commissioners of Divisions to officers who desire to build houses, for occupation by themselves, at places where no houses are available, or where house-rent is exceptionally high. No advance is permissible for the construction of a house except at the place in which the officer is actually serving, or at which he is permitted to reside while in active service.

NOTE.—The Local Government may by special orders withdraw or restrict the powers of sanction under this rule exercised by Heads of Departments and Commissioners.

II.—All such advances must be *bond fide* required for the purpose of building suitable houses for the personal residence of the officers concerned, and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

III.—The advances may be made in instalments when considered desirable, and when so made, repayment shall commence from the fourth issue of pay after the first instalment is taken; but when the advance is taken in one instalment, repayment shall commence with the second issue of pay. The repayment of the whole advances shall in both cases be completed in two years.

IV.—No advance shall exceed six months' salary of the officer to whom it is made; and not more than one advance shall be made for the same house.

V.—Recovery will be made by the Treasury Officer, or other disbursing officer, deducting monthly instalments equal to one-twenty-fourth part of the advance from the salary bills of the officer concerned.

VI.—In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance, the house so built, together with the land it stands upon, must be mortgaged to Government, by whom the mortgagee will be released on liquidation of the full amount of the advance.

NOTE.—The mortgage bond will be prepared in Form 14A. *And the reconveyance in Form 14A.*

VII.—The officer must satisfy Government regarding his title to the land upon which the house is or is proposed to be built.

VIII.—An officer quitting or removed from the station where he has built a house, before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid; but, with the special sanction of the Local Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the salary of such officer.

IX.—An officer may, after transfer to a new station, be allowed a second advance, provided the former one has been completely repaid.

X.—Applications for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

XI.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid and the balance remaining due.

(b) An advance may be made to an officer in the Civil Department in exceptional circumstances, for the purchase of a house in places where house-rent is exceptionally high; the general principles of clause (a) being applicable, and the officer being required, in addition to a mortgage-deed, to deposit with Government satisfactory evidence of a clear title to the house.

1. Advances to officers of the Postal and other departments must be debited to those departments and not retained in the Civil Books.

2. The 'net' amount of advances granted under these rules should not exceed the amount provided in the sanctioned Budget Estimate of ways and means.

### Miscellaneous Advances.

137. Advances may be made under the rules specified below:—

(a) Under special orders of a Local Government, subject to adjustment by the officers receiving them,

Page 62, Article 136 (a), VI, Note—

*Insert the following after the words "Form 14A." "and the  
conveyance in Form 14AA."*

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*18th List—1-6-18.*

*Page 62, Article 136 (b)—*

*In Note 1 under this clause, for "Postal" substitute "Postal and Telegraph"*

*[18th List—2-7-17.]*

Page 62, Article 136 (a).—

Add the following at the end of the Note below Rule VII of this Article:—

In examining the mortgagor's title care should be taken to see that the lease does not prevent any subdemise by the lessee (the mortgagor). The mortgage bond in such cases will be prepared in Form No. 14 B.B.

Page 62, Article 136 (b).—

In Note I under this clause, for "Postal" substitute "Postal and Telegraph."  
[18th List—2-7-17.]

*Pages 62-67, Article 137.—*

*Insert the following as an 'N.B.' after clause (g) of this article :—*

*N.B.*—The advances mentioned in clauses (d), (e), and (g) are treated as 'final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or travelling expenses of establishments.

*Substitute the following for clause (h) of this article :—*

(h) Under the rules issued for the guidance of patients proceeding to a Pasteur Institute for anti-rabic treatment.

NOTE.—The rules issued by the Government of India in respect of the Pasteur Institute at Kasauli are given in Appendix C C. Similar rules framed by Local Governments in respect of the Institutes at Coonoor, Shillong and Rangoon will be found in the Manuals of the local audit officers concerned.

Pages 63-64, Article 187(*k*)—

*Substitute the following for this Article :—*

I(1). Any Government servant who has difficulty in finding at once the means to enable him to proceed to the Pasteur Institute at Kasauli or Coonoor, and whose substantive pay exceeds R100 but does not exceed R500 a month, may be granted an advance sufficient to defray his actual travelling expenses to Kasauli or Coonoor and back, namely, (a), a single fare each way by railway of the class by which he is entitled to travel on duty ; (b) for journeys by road or by river and ocean steamers, the actual cost of transit, not exceeding the amount admissible under rule. He may also be given an advance of one month's pay and be granted one month's casual leave, or when the appointment of a substitute is found necessary one month's extra privilege leave, any leave required in excess being treated as privilege or sick leave. The sums thus advanced will be recovered in not less than three, but not more than 12, monthly instalments.

(2) Any Government servant, who has been bitten by a rabid animal and who is too poor to proceed to Kasauli or Coonoor at his own expense, may, provided that he is drawing not more than a substantive pay of Rs. 100 a month, be granted :—

- (a) his actual travelling expenses to Kasauli or Coonoor and back not exceeding the amount admissible under the rule laid down in clause (1) above ;

**NOTE.**—Government servants of the 3rd and 4th classes (as defined in Article 1002 of the Civil Service Regulations) may, however, be granted their full actual expenses for journeys by road at the discretion of Local Governments.

- (b) an advance of one month's pay ; and
- (c) one month's casual leave or, when the appointment of a substitute is found necessary, one month's extra privilege leave, any leave required in excess being treated as privilege or sick leave.

(3) Government servants drawing not more than R25 per month are entitled to maintenance allowance during treatment, as well as during the journey to and from the Pasteur Institute, at the rates of daily allowance admissible to officers of the 3rd and 4th classes, as the case may be, under Article 1063 of the Civil Service Regulations.

(4) Any Government servant drawing a substantive pay of not more than R500 a month may, if a member of his family is bitten by a rabid animal and he has difficulty in finding at once the means of sending him or her to the Pasteur Institute, be granted an advance not exceeding the actual travelling expenses, as defined in clause (1) above, of the person bitten, to Kasauli or Coonoor and back, *plus* one month's pay. The advances will be recoverable in the same manner as those referred to in clause (1) above.

(5) Any indigent person unconnected with the public service, who, in the opinion of any officer authorised to grant the concession, is unable to proceed to the Pasteur Institute at his own expense, may be granted—

- (a) 3rd class fare by rail, if not receiving a railway concession and actual expenses of journey by road, river or ocean steamer, as the case may be, to Kasauli or Coonoor and back ;



- (b) Maintenance allowance at the following daily rates :—Europeans and Anglo-Indians, Rs 1 during the journey and Rs 2-8 during treatment, Indians 4 annas a day during the journey and 6 annas a day during treatment.

(6) Indigent persons, including women, children under 16 years of age, and men who are by reason of age or other sufficient cause incapable of travelling alone, may be allowed one attendant to accompany them to the Institute. Such attendant may be granted the travelling expenses and maintenance allowance at the rate sanctioned for patients and also wages not exceeding 4 annas a day, in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant. This concession is also admissible to Government servants (but not their families) drawing not more than Rs 100 a month.

II. The following is a short summary of the rules and regulations which have been laid down by the Government of India and Madras for the administration of the above concessions :—

(1) Any Government servant, not below such rank as may be fixed by the Local Government, is empowered to grant the abovementioned concessions and to authorise the immediate departure for Kasauli or Coonoor of any of the classes of persons specified, whether Government servants or indigent persons unconnected with the public service.

(2) An intimation is to be sent immediately by the despatching officer direct to the Director of the Pasteur Institute, stating—

- (a) whether the person relieved is (1) a Government servant; (2) a Local Fund or Municipal servant; or (3) an indigent person; and, in the case of (2) and (3), whether the cost is to be borne by General, Provincial or Imperial revenues or any local or municipal fund; and from what source the charge for the forward journey was met;
- (b) the class to which the person, if a Government servant, or Local Fund or Municipal servant, has been treated as belonging for the purpose of travelling allowance;
- (c) the amount of travelling allowance (by rail, road, and river or ocean steamer) advanced;
- (d) the number of days for which, and the rate at which, maintenance allowance has been advanced.

**NOTE.**—This intimation should be sent with the patient, or as soon after as possible, because all claims submitted for maintenance allowance or return journey expenses subsequent to the departure of the patient are rejected by the Treasury Officer, Kasauli or Coonoor, as inadmissible.

(3) Allowance for certified indigents, and when admissible for their attendants also, will be drawn as follows :—

- (a) Maintenance charges for days spent at Kasauli or Coonoor will be advanced by the Director of the Institute and recovered by him from the local Treasury Officer. No refund will be made by the Treasury Officer for any advance made unless vouched for by a certificate stating indigence and the fund from which the expenditure is to be met.

Article 137 (h), pages 63-64, as amended by the 3rd list of corrections, dated 30th September 1913:—

*Insert the following note under Article 137 (h):—*

NOTE.—Local Governments may at their discretion sanction the following concession in respect of the expenses of the attendants of families of Government servants whose pay does not exceed R100 per mensem:—

If a member of the family of a Government servant whose pay does not exceed R100 per mensem is bitten by a rabid animal an advance for travelling expenses for an attendant, if necessary, may be given to a similar amount, and subject to the same conditions of recovery as for the patient. If his pay does not exceed R50 a month, or if, in the opinion of the Commissioner of the Division or the Head of the Department, special circumstances exist which warrant the grant of an extended concession to a person drawing not more than R100 a month, the recovery of the amount advanced as travelling expenses may be waived altogether or in part.

*8th List—1-4-15.*

- (b) Travelling allowances and maintenance charges for the return journey will be paid by the Treasury Officer at Kasauli or Coonoor at the same rates as were allowed for the journey to the Institute.

This bill will be supported by the original intimation received from the officer who is responsible for the original advance.

A discharge certificate from the Director should also be attached to this travelling allowance bill.

(4) The Director may also make advances to indigent persons who come to Kasauli or Coonoor at their own expense, but are unable to maintain themselves there or to pay for their return journey. The possibility of recovering these advances should then be investigated in the following manner:—The Director should correspond direct with the officers in charge of the districts to which the patients, to whom advances have been made, say they belong, and should ask them to take over for investigation claims in respect of the advances made. District officers should take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Director that they have done so. The Director should then recover the amounts advanced from the treasury, producing the district officer's "acceptances" as vouchers, and the claims should then be passed on to the provinces concerned to be adjusted as the amounts advanced are recovered or written off under the local rules.

Any sum which is found to be irrecoverable after being passed on to a district officer will be debited to the province concerned as a provincial charge under the head 32.—Miscellaneous—Miscellaneous charges for the treatment of patients at the Pasteur Institute, Kasauli or Coonoor. Otherwise, i.e., if no district officer takes over the claim, the Director will send to the Treasury Officer a certificate to this effect, on which the advance will be refunded to the Director. The amount will then be adjusted finally in the books of the Accountant-General, Punjab or Madras, as the case may be, under the head specified above.

(5) With regard to the indigent patients who are sent for treatment from the Pasteur Institute to the Civil Hospital, Kasauli, or the Municipal Hospital, Coonoor, the Director will, in the first instance, defray the expenses connected with their diet and hospital charges, and in the case of death, of their burial or cremation, as the case may be, and recover the cost in the same way as in the cases referred to in clauses 3 (a) and 4 above.

*Page 63—Article 137 (b).*

*Cancel note 1 under clause (b) of this Article, reading 'Note for 'Note 2' under the clause.*

*15th list—1.11.16.*

***Page 63, Article 137 (h)—***

**At the end of this Article *add* the following as a note :—**

**"NOTE.—**The concessions granted to Government servants in this Article are admissible to holders of temporary, as well as, permanent appointments. In the case of the former the pay or acting allowance which they draw in their temporary or officiating posts respectively should be taken as substantive pay for the purposes of the rules."

*5th list, 1-4-14.*

- (b) To an officer under orders of transfer, to an amount not exceeding one month's pay, and also not exceeding the amount of expenditure which he is likely to incur by reason of his transfer, or to an amount not exceeding the travelling allowance to which he may be entitled under the rules in consequence of the transfer, when this exceeds one month's pay. Such advances may be sanctioned by any officer who is not lower in rank than the Principal District Officer in the department concerned; and the advance should be recorded on the officer's last-pay certificate and recovered from the salary of the officer in three equal instalments.

NOTE 1.—Ordinarily the amount to be recovered monthly in adjustment of such advances should not be affected by the fact of an officer going on furlough or sick leave on half pay; but the instalments may be reduced if the Local Government so directs.

NOTE 2.—Civil Authorities in the Madras Presidency may also grant advances of pay sufficient to enable military pensioners to join their first appointments in the Civil Department.

- (c) To a Survey Officer, to enable him to join his first appointment, on the requisition of the Surveyor General. The requisition and the officer's receipt must be submitted in support of the charge.
- (d) To an Officer, for himself or an Assistant or Deputy, proceeding on tour, to an amount sufficient to cover his tour charges for a month, subject to adjustment upon his return to head-quarters or upon 31st March, whichever is earlier.

NOTE 1.—Advances granted under this clause should not be applied to the expenditure of any gazetted officer except an officer of the Forest Department which is meant to be covered by his travelling allowance.

NOTE 2.—The Surveyor General may advance to officers of the Provincial and Upper Subordinate Services any sum not exceeding Rs300 towards the purchase money of riding horses or riding camels on condition that the advances are refunded in the pay bills of those officers in three monthly instalments in the case of Provincial officers and six monthly instalments in the case of Upper Subordinate officers.

NOTE 3.—A second advance cannot be made to the same officer under this article until the first has been accounted for.

NOTE 4.—All officers of the Indian Finance Department, who may in special cases be required to undertake inspection work involving long and expensive tours, may at the discretion of the head of their office, or of the Comptroller and Auditor General, when the touring officer is himself the head of an office, be allowed to draw advances of travelling allowance for the purpose, subject to adjustment on completion of their tours. Such advances are not to be granted as a matter of course but only on occasions when the cost of travelling cannot be promptly recouped and is so heavy as to be a serious tax on an officer's private resources.

- (e) To a Treasury Officer or District Superintendent of Police, for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.
- (f) To Receivers of wrecks under sections 77 and 78 of the Merchant Shipping Act, VII of 1880.
- (g) For law-suits to which Government is a party.

- (h) I. ~~To any Government servant who has been bitten by a rabid animal and who is too poor to proceed to Kasauli or~~

*vide slip*

Coonoor at his own expense may, provided that his substantive pay is not more than R100 a month, be granted—

- (i) his actual travelling expenses to Kasauli or Coonoor and back, namely, (a) a single fare each way by railway of the class by which he is entitled to travel on duty, (b) for journeys by road or by river and ocean steamers, the actual cost of transit, not exceeding the amount admissible under rule. In the case of officers of the third and fourth classes (as defined in Article 1002 of the Civil Service Regulations) actual expenses may be granted for journeys by road at the discretion of Local Governments.

NOTE.—The expenses for the return journey on the same scale should be paid to the patient at Kasauli or Coonoor after the treatment has been undergone, by the Treasury Officers at those stations, on production of a discharge certificate from the Director of the Institute and of the original intimation which will have been furnished under Rule VI below by the officer sanctioning the patient's despatch to the Director and which will show the class to which the patient has been treated as belonging for the purpose of travelling allowance.

- (ii) an advance of one month's pay to be recovered by instalments on the usual scale;
- (iii) one month's casual leave or extra privilege leave when the appointment of a substitute is found necessary, any leave required in excess being treated as ordinary, privilege or sick leave.

NOTE.—The Local Government may also at their discretion, grant in addition, to officers drawing not more than R25 per mensem, maintenance allowance, equal to the daily allowance admissible when under treatment at a Pasteur Institute and for the period spent in the journey to and from a Pasteur Institute.

- II. To any Government servant who has a difficulty in finding at once the means to enable him to proceed to an Institute and whose substantive pay exceeds R100 but does not exceed R500 a month, may be granted an advance not exceeding the amount admissible under Rule I (i) and may also be given the concessions specified in I (ii) and (iii) above. The sums thus advanced will be recovered by instalments on the usual scale.

NOTE.—Local Governments may allow the repayment of those advances in more than three but not more than twelve instalments when they consider that the enforcement of the ordinary rule would cause hardship. This power may be delegated to Heads of Departments and Commissioners of Divisions.

- III. To any Government servant drawing not more than R500 a month, a member of whose family is bitten by a rabid animal and who has a difficulty in finding at once the means of sending him or her to a Pasteur Institute, may be granted an advance not exceeding the actual travelling expenses (as defined in Rule I above) of the person bitten, to Kasauli or Coonoor and back plus one month's pay. The advances will be recovered in the manner indicated in Note to Rule II.

- IV. To indigent persons who come to Kasauli or Coonoor at their own expense, but are unable to maintain themselves there

*Page 64—Article 137(h)—*

*Substitute the following for Rule I (2) (b) under clause (h) of this article as introduced by the third list of corrections dated the 30th September 1913 :—*

*“(b) an advance of one month’s pay which will be recovered in not less than three, but not more than twelve, monthly instalments; and”*

*15th list—1-11-16.*

or to pay for their return journey, an advance may be made by the Director.

**NOTE.**—In such cases the Director will correspond direct with the officers in charge of the districts to which the patients, to whom advances have been made, say they belong, and will ask them to take over for investigation claims in respect of the advances made. District Officers will take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and will inform the Director that they have done so. The Director will then recover the amounts advanced from the treasury, producing the District Officers' "acceptances" as vouchers, and the claims will then be passed on to the Provinces concerned—to be adjusted as the amounts advanced are recovered or written off under the local rules.

IV-A. With regard to indigent patients who are sent for treatment, from a Pasteur Institute to the Civil Hospital, Kasauli, or the Municipal Hospital, Coonoor, the Director may, in the first instance, defray the expenses connected with their diet and in the case of death, of their burial or cremation, as the case may be, and recover the cost in accordance with the procedure laid down in Rules II and IV above.

V. Subject to such further rules as the Local Government may make any indigent person unconnected with the Public Service who, in the opinion of any officer authorised to grant the concession, is unable to proceed to a Pasteur Institute at his own expense, may be granted his actual travelling expenses to Kasauli and Coonoor and back, namely, (a) a single third class fare each way by railway, (b) for journeys by road, or by river and ocean steamers, the actual cost of transit, (c) maintenance allowance, at the following daily rates:—Europeans and Eurasians R1 during the journey, and R2-8 during treatment. Natives 4 annas during the journey and 6 annas during treatment.

**NOTE.**—The expenses for the return journey should be paid to the patient at Kasauli or Coonoor, after the treatment has been undergone, by the Treasury Officer at those stations on production of a discharge certificate from the Director of the Institute and the intimation referred to under I (i) above.

VI. Any officer authorised to grant these concessions may allow an attendant to accompany patients to a Pasteur Institute, in cases of women, children under 16 years of age, and men who are by reason of age or other sufficient cause, incapable of travelling alone, where their services are absolutely necessary. Any such attendant shall be granted—

(i) travelling expenses and maintenance allowance at the rate sanctioned for patients, and

(ii) wages not exceeding 4 annas a day, in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant.

These charges will be borne by the revenues to which the charges on account of the patient are debited.

VII. Any Government servant not below such rank as may be fixed by the Local Government shall be empowered to grant the above-mentioned concessions and to authorise the imme-



diate departure for Kasauli or Goonoor of any of the classes of persons specified, whether Government servants or indigent persons unconnected with the public service.

VIII. When a patient is sent to a Pasteur Institute under the above rules, the officers sanctioning the patient's despatch will send forthwith and, if possible, with the patient an intimation direct to the Director of the Institute stating—

- (1) whether the person relieved is (a) a Government officer, (b) local fund or municipal servant, or (c) indigent person, and in the case of (b) and (c) whether the cost is to be borne by general revenues or any local or municipal fund;

NOTE.—When the information about the incidence of the charge is not available at once, it should follow the intimation to the Director as soon as possible.

- (2) the class to which the person, if a Government servant or local fund or municipal servant, has been treated as belonging for the purpose of travelling allowance;
- (3) the amount of travelling allowance (by rail and road) advanced; and
- (4) the number of the days for which and the rate at which maintenance allowance has been advanced.

NOTE.—The advances mentioned in clauses (d), (e), (g) and (h) I (i), V and VI are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or travelling expenses of establishments.

(i) “Under special orders of a Local Government or Administration, to a touring officer for the purchase of a motor car or a motor boat, subject to the following conditions:—

- i. An Advance will be given only when the Local Government considers that it is in the interest of the public service that the officer should use a car or a boat in the discharge of his duties.
- ii. The total amount to be advanced to an officer shall not exceed Rs 7,500 or four months' pay, whichever is less. Local Governments and Administrations may, however, base the amount, at their discretion, on salary, instead of pay proper, when an officer is acting in one appointment or in a grade from which he is not, in their opinion, likely to revert for any length of time during the period of repayment.
- iii. An officer on leave in England for whom an advance has been approved by the Local Government or Administration concerned, will be allowed to take it from the Secretary of State <sup>at least</sup> a month before his departure for India.
- iv. Recovery will be made by deducting monthly instalments equal to one-thirty-sixth part of the advance from the salary bill of the officer concerned,

Delete the word 'touring' from line 2 and substitute 'an' for 'a' before 'officer' in the same line.

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*Page 66, Article 137(i)—*

*Add the following as clauses (v) and (vi) of this Article :—*

- (v) Except when an officer proceeds on long leave, or retires from the service, or is transferred to an appointment the duties of which do not render the possession of a motor car necessary, the previous sanction of the Local Government is necessary to the sale by him of a car which has been purchased with the aid of an advance which has not been fully repaid. If an officer wishes to transfer such a car to another officer who performs duties of a kind that renders the possession of a motor car necessary, the Local Government may permit the transfer of the liability attaching to the car to the latter officer, provided that he records a declaration that he is aware that the car transferred to him remains subject to the mortgage bond and that he is bound by its terms and provisions.
- (vi) In all cases in which a car is sold before the advance received from Government for its purchase has been fully repaid, the sale proceeds must be applied, so far as may be necessary, towards the repayment of the outstanding balance.

Pages 66-67, Art. 137 (i), Rule iii—

*Read “six weeks” for “a month” in line 4 of the rule and substitute the following for Note 1 to Rule iv of the Article :—*

“NOTE 1.—Officers drawing the advance will be required to execute a mortgage bond in the form 14 B or a personal security bond in the form prescribed by the Secretary of State for India in Council, according as the advance is drawn in India or in England.”

*3rd Lis —30-9-13.*

*Page 67.*

*Insert the following as Article 137 A:—*

**137 A.** The amount to be recovered monthly in adjustment of advances, whatever their nature, should not be affected by the fact of an officer going on furlough or sick leave on half pay or on subsistence allowance ; it is, however, open to the Local Government to order a reduction in any case in which they deem it right to do so.

*15th list—1-11-16.*

Article 137 (i), page 67—

*Insert the following as a note under this article numbering it as Note 5:—*

“ NOTE 5. —Advances for the purchase of motor cars to Government servants in foreign employ should be granted from the funds of the foreign employer and when the latter desires to make such an advance, he should apply to the Local Government of the Province to which the officer belongs for the necessary sanction. The Local Government may grant sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the officer were serving directly under Government.”

----- 7th List—15-1-15. -----

Article 137 (i), page 67—

*Add the following as Note 6 under this article:—*

NOTE 6.—The “ net ” amount of advances granted in any year under this rule should not exceed the amount provided in the Debt and Deposit Estimates for each province.

8th List—1-4-15.

*Add the following new clause, numbering it as (ii)—*

- (ii) Under special orders of a Local Government or Administration, to a gazetted or non-gazetted officer not holding an Imperial appointment as defined in Article 29 B, of the Civil Service Regulations, for the purchase of means of conveyance other than a motor car or a motor cycle, subject to the following conditions :—
  - (i) An advance will be given only in connection with first appointment to duties involving touring.
  - (ii) The total amount to be advanced to an officer shall not exceed two months' salary or Rs. 250, whichever is greater.
  - (iii) Recovery will be made, unless the Local Government otherwise specially direct, by deducting monthly instalments equal to one-twelfth part of the advance from the salary bill of the officer concerned.
  - (iv) The article purchased with the advance will be considered to be the property of Government until the advance is repaid.

*Page 67, Article 137—*

*Add* the following at the end of Note 4 (as renumbered by the 10th list of Corrections, dated the 1st October 1915) under clause (i) of this Article :—

In special cases, however, where an officer's services have been lent to a Municipality whose financial position will not permit of the advance being made from its funds, the Local Government may, at its discretion, sanction advances from general revenues, provided the officer's duties are such as to render the possession of a motor-car practically a necessity.

*14th List—1-7-16.*

*Substitute* the following for clause (j) as introduced by the 10th List of Corrections, dated the 1st October 1915:—

- (j) Under special orders of a Local Government or Administration, to an officer for the purchase of a motor-cycle, subject to the following conditions:—
  - (i) That the advance is given only when the Local Government or Administration considers that it is in the interest of the public service that the officer should use a motor-cycle in the discharge of his duties.
  - (ii) That the pay of the officer does not exceed Rs. 800 a month.
  - (iii) That the amount of the advance does not exceed Rs. 1,000.
  - (iv) That the recovery is made by deducting monthly instalments equal to one-twenty-fifth part of the advance from the salary bill of the officer concerned.

NOTE 1.—Officers drawing the advance will be required to execute a mortgage bond in form 14-B. of the Civil Account Code, Volume I, or a personal security bond in the form prescribed by the Secretary of State for India in Council, according as the advance is drawn in India or in England.

NOTE 2.—Note 1 under clause (b) of Article 137 of the Civil Account Code applies to this class of advance also, provided that the whole advance must in any case be recovered within 25 months from the month following that in which it is made.

NOTE 3.—Departments of the Government of India and heads of Imperial Departments exercise the powers of a Local Government for the purpose of the rule in the case of officers serving under them.

NOTE 4.—Advances for the purchase of motor-cycles to Government servants in foreign employ should be granted from the funds of the foreign employer, and when the latter desires to make such an advance, he should apply to the Local Government of the province to which the officer belongs for the necessary sanction. The Local Government may grant sanction in such cases subject to the proviso that the advance should be regulated by the same conditions as would apply if the officer were serving directly under Government. In special cases, however, where an officer's services have been rendered in a special financial position will not permit of the advance being made from its funds, Government may, at its discretion, sanction advances from provincial revenues, provided the officer's duties are such as to render the possession of a motor-cycle practically a necessity.

NOTE 5.—The "net" amount of advances granted in any year under the rule should not exceed the amount provided in the Debt and Deposit Estimates for each province.



*Page 67, Article 137—*

Delete Note 4 to Article 137 (i) renumbering Notes 5 & 6 as 4 & 5.

Insert the following as clause (j) renumbering existing clause (j) as (k).

(j) Under special orders of a Local Government or Administration, to an officer for the purchase of a motor cycle, subject to the following conditions :—

(i) That the pay of the officer does not exceed Rs. 800 a month.

(ii) That the amount of the advance does not exceed Rs. 1,000.

(iii) That the recovery is made by deducting monthly instalments equal to one-twenty-fifth part of the advance from the salary bill of the officer concerned.

NOTE 1.—Officers drawing the advance will be required to execute a mortgage bond in the Form 14B or in that prescribed by the Bills of Sale Amendment Act, 45 and 46 Vict., clause 43, according as the advance is drawn in India or in England.

NOTE 2.—Note 1 under clause (b) of Article 137 of the Civil Account Code applies to this class of advance also, provided that the whole advance must in any case be recovered within three years from the month following that in which it is made.

NOTE 3.—Departments of the Government of India and heads of Imperial Departments exercise the powers of a Local Government for the purpose of the rule in the case of officers serving under them.

NOTE 4.—These rules do not apply to the purchase of motor cycles.

- (j) To an Assistant Superintendent of Police, in whose case the Secretary of State has dispensed with the ordinary condition of appointment, namely, that he shall be supplied by his parents or guardian (a) with either a uniform or its price, and (b) with not less than £50 for the purchase of a horse and saddlery in India, an advance not exceeding Rs1,000 to be recovered, without interest, in equal instalments of Rs50 per mensem. Repayment need not begin until six months after the officer's arrival in this country.

### Marine Advances.

138. Officers commanding ships of the Indian Marine Department will be furnished with warrants in Form 15, on presentation of which, accompanied by a requisition in duplicate in Form 16, they may draw from the civil treasury such sums as they may require for the pay of the officers and crew, and for petty contingencies. The Treasury Officer will note the advance on the warrant which he will return to the officer receiving the money, and will forward the *original* requisition to the Controller of Marine Accounts, Calcutta, keeping the *duplicate*, duly receipted, as the voucher for his Treasury Cash Account.

## Chapter 9.—Bills and Remittances.

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### General Explanations.

**139.** Orders from one treasury upon another can be obtained in two forms—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued for purposes of resource, and, when they are advertised as available at any treasury, they may be obtained on application at the rates mentioned in the advertisement. The latter are issued only under special conditions as stated below—*vide* Articles 142 to 144. A list of the treasuries which issue and cash bills is given in Appendix D.

1. An Accountant General may issue a telegraphic order instead of a supply bill on payment by the remitter of the cost of the telegram. But the greatest care must be taken at all treasuries not to pay on a telegram to any one who is not well known and of undoubted respectability, and to refer for confirmation in any doubtful case. All remittances through the telegraph must be granted on this understanding, and the fact of payment must be reported at once by telegraph to the issuing officer. When a telegraphic order is issued on a treasury in another province, the transaction should, if its amount is Rs50,000 or more, be treated as a Foreign Remittance, the usual advice being sent to the Accountant General. Orders for smaller amounts should be treated as Supply Bills.

2. Officers in charge of civil treasuries in the Bombay Presidency and of those at Quetta, Indore and Ajmer, are authorised to draw Remittance Transfer Receipts on the military treasure chests at Mhow, Neemuch, ~~Dassau~~, and Asirgarh, on requisitions from Officers Commanding Regiments, Batteries, and Companies of Sappers and Miners, but only for military purposes.

3. The Treasury Officer, Ahmedabad, may also issue Remittance Transfer Receipts on the military treasure chest at ~~Bombay~~ and Neemuch for payment to certain civil officers stationed at those places. The Treasury Officer, Indore, may also draw upon Neemuch for payment of the charges of the Cantonment Magistracy at that place.

4. Officers in charge of Civil treasuries in the Punjab are also allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for Military purposes.

5. Officers in charge of Civil treasuries in the United Provinces of Agra and Oudh are allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Lansdowne for Military purposes only.

6. Officer in charge of the Civil treasury at Nimar is allowed to draw Remittance Transfer Receipts on the Military Treasure Chest at Neemuch for payment of bills of the Chaplain of Neemuch and his establishment.

**140.** The person who *draws* (*i.e.*, issues or grants) a bill is called the *drawer*; the person on whom it is drawn (and who will have to pay it) is the *drawee*; the person to whom the bill is granted is the *remitter*; the person to whom it is payable is the *payee*.

**141.** A Remittance Transfer Receipt is not transferable, and is only payable to, or on the receipt of, the person named therein as payee. A supply bill is transferable: according to its form it is payable "to the order of A. B.," and A. B., the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature "pay to C. D.," or "pay to C. D. or order," in which case C. D. stands in the same position as A. B. did originally and has

*Rule 4.—After the word "Punjab" in line 1 insert the words*  
*"and of the Resident's treasury at Bangalore"*

[18th List—2-7-17.]

*Article 141, page 68—*

For the first sentence "A Remittance Transfer Receipt.....  
person named therein as payee " substitute "A Remittance  
Transfer Receipt is not transferable and is only payable to or on  
the receipt of the person named therein as payee, but payment  
will be made, if so desired, on the endorsement of the Remittance  
Transfer Receipt in favour of a recognised bank."

(The rest of the Article may stand).

[9th List—1-7-15.]

*Page 68, Article 139—*

*Insert the following as Rule 7 under this Article :—*

“An Accountant General or Comptroller is authorised, at his discretion to permit specified treasuries to issue Remittance Transfer Receipts on specified sub-treasuries, on which there may be a demand, up to a limit of amount to be fixed by him in the case of each sub-treasury. Whenever a sub-treasury, on which it is proposed to issue Remittance Transfer Receipts is situated in another Province, the Account officer of that Province should be consulted as to the advisability of permitting Remittance Transfer Receipts to be issued on the sub-treasury and as to the money limit.”

*13th List—1-4-16.*

*Page 68, Article 139—*

*Rule 4.—After the word “P  
and of the Resident’s treasury at Bangalore’*

*Page 69, Article 143 A.-(2) (1).*

Omit “and ” after District Engineers, and insert the following after “District Surveyors”:—

“and to all sub-divisional officers in the Public Works Department .  
whether they have drawing accounts or not.”

*(12th List—3-1-16.)*

*Page 69—Article 143 A (2).*

*Insert the following as entry (8) under this article, altering the numbers of the existing last two entries as (9) and (10):—*

(8) Remittances of tributes payable to the Baroda Darbar.

For remittances to the Baroda Darbar of tributes payable to it by certain States.

*15th list—1-11-16.*



Article 142, page 69—

*Insert the following as Note 1 under this article, numbering the existing note as Note 2:—*

NOTE 1.—The term “Sepoy” as used here includes non-combatants mentioned in Appendix XXVIII, Army Regulations, India, Volume II.

*8th List—1-4-15.*

*At the beginning of the explanation against item (9) add the words “To the Secretaries or Chairmen of Societies.”*

*18th List—2-7-17.]*

*Page 69, Article 143 B—*

Articles 142 to 144, pages 69 to 75—

*Substitute the following for the existing articles:—*

### **Money-limit of Remittance Transfer Receipts.**

**142.** No transfer receipt should be granted for less than Rs15 save when it is required for a sepoy's remittance. And the limit of transfer receipt obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

**NOTE.** For rules regarding issue of Remittance Transfer Receipts in payment of contingent charges incurred in another district or in a Presidency or Provincial capital town, see Article 97 and the rule which follows it.

### **Issue of Remittance Transfer Receipts by Treasury Officers.**

**143.** Remittance Transfer Receipts are issued by Treasury Officers to Officers in the Civil and Military Departments under the conditions specified under Articles 143A to 143F.

**143A.** To an Officer in the Civil, Military, and Public Works <sup>Railway</sup> Departments *at par* for a remittance to be made by him in his official capacity in payment of any service rendered to Government or in pursuance of his official duties. The purpose of the Remittance Transfer Receipts must be clearly stated in the application.

(1) Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted exclusively for public purposes and describing the object of the remittance; if the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the District Officer. On grant of a transfer receipt its number should be noted on the application, which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General with a view to the issue of instructions for future guidance.

**N.B.**—Remittance for purposes of the Local Funds named in annexure B to this Chapter and such additional Funds as may be determined from time to time by the Comptroller General for this purpose are regarded as for *bond fide* public purposes.

*At the beginning of the explanation against item (9) add the words "To the Secretaries or Chairmen of Societies."*

*18th List—2-7-17.]*

Article 143A, page 69, as revised by the 7th list of corrections—

*Insert a comma after the word "Military" in line 1 and substitute "Public Works and Railway Departments" for "and Public Works Departments."*

*In clause (2) after "(1) Public Works" insert the following:—*

"(1a) Railway Departments . . . To Disbursing Officers on the conditions prescribed in '(1) Public Works' above; also for payments to be made on account of through-traffic transactions to private companies with which book transfer is not permitted. Dues by one railway to another will be adjusted by book transfer in the case of other railways."

*8th List—1-4-15.*

(2) Under this rule Remittance Transfer Receipts can be issued *at par* in the following cases:—

- (1) Public Works . . . . . To Executive Engineers, District Engineers, and District Surveyors for payments to be made outside their divisions but only on public service and not for private purposes or the convenience of contractors. When purchases are effected, or work is done, by one division or Province on account of another, the adjustment will be made by book transfer.  
*To, see slip*
- (2) Telegraph . . . . . To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.
- (3) Subscriptions for a public or quasi-public purpose. Any Local Government and any Department of the Government of India desiring to facilitate the collection of subscriptions for any public or quasi-public purpose in which it is interested may allow the issue of one transfer receipt a month, from any district treasury to the local secretary or treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.
- (4) Tea Cess Fund . . . . . To Collectors of Customs and the Resident in Travancore for remittances to the Chairman of the Tea Cess Committee at the Bank of Bengal, Calcutta, of the net proceeds of the Tea Cess.
- (5) Allowances paid by Native States For remittance of allowances paid by the Native States through Political Officers under Government guarantee or under the special sanction of the Government of India.
- (6) Messrs. Thomas Cook and Son, Bombay. For monthly remittances by District Officers to Messrs. Thomas Cook and Son at Bombay of amounts realised by sale of tickets to pilgrims from India to Jeddah and back.
- (7) Remittances to the Maharajah of Burdwan of arrears of revenue from patni taluqs collected in the Districts of Birbhum, Hooghly and Midnapore. For remittances by the Collectors of these districts of amounts received on account of arrears for patni taluqs sold or advertised to be sold under Regulation VIII of 1819.
- (6) Pilgrims' remittances . . . . . To Commissioner of Police, Bombay, for remittances of proceeds of the estates of the deceased pilgrims in the Hejaz to their heirs.
- (9) For public purposes . . . . . In the case of British regiments of infantry and cavalry and batteries or companies of Royal Artillery and Native corps, in part payment of any of the regimental cheques.

**143B.** In the following cases also Remittance Transfer Receipts may be issued to civil officers *at par*:—

- (1) Pay and allowances . . . . . The remittance of pay and allowances is not ordinarily a *bond fide* public purpose, but a Remittance Transfer Receipt may be granted for the remittance of the pay and allowances of an officer deputed beyond the limits of the district in which his pay has to be drawn.
- (2) For remittance of pensions of widow and orphan incumbents on the Indian Civil Service Funds not drawn in Calcutta, to the incumbents or their agents.
- (3) For family remittances in the following cases:—
  - (a) Police . . . . . To Native Officers and men of the police battalions and police constabulary for remitting money to their families in the form and on the terms provided for sepoys' remittances, the heading of the descriptive roll being altered to suit the case.

...ing entry as entry No. (10) under Article 143B.

- . To Government officers in favour of the Controller of Currency or the Accountants-General, Madras and Bombay, for the purchase of Government Promissory Notes out of funds held in trust, including Native States' transactions.

4, Articles 143A to 143F, as introduced by the f Corrections, dated the 15th January 1915.

No. (1) under Article 143C., and renumber the other entries

- (b) Native States' prisoners . . . For remittance to families of certain Native State prisoners in Central India.
- (4) Emigrants' remittances . . . To Protectors of Emigrants for remittances of the estates of deceased emigrants to their heirs.
- (5) Rohilkund and Kumaon Railway . . . By Naini Tal Treasury to remit the revenue balances of the Rohilkund and Kumaon Railway to Calcutta, provided the sum to be remitted exceeds R150.
- (6) Sawantvadi State . . . To the Political Superintendent, Sawantvadi, for purposes of the State, by the Ratnagiri Treasury, provided the sum to be remitted exceeds R150.
- (7) Burma, Assam or Bengal Military Police . . . For remittance to Nepal in respect of the property of deceased members of the Burma, Assam or Bengal Military Police.
- (8) For remittance by Public Debt Office of interest on Government promissory notes . . . For remittance by the Public Debt office (i) of interest overdue on Government promissory notes which are transmitted to it for renewal by a Government Treasury other than that on which they are enfaced for payment of interest; (ii) of broken interest on allotment certificates; (iii) of broken interest on notes converted under Article 214 or transferred into stock under Article 230.
- (9) Co-operative Societies (credit and non-credit). . . For remittances between societies provided that the amount to be remitted is not less than R150.
- For remittance between Shamrao Vethal Urban Society and its branches on condition that the amount to be remitted at a time is not less than R25.
- For remittances between No. 1 Military Accounts Mutual Help Urban Co-operative Credit Society of Poona and its branches on condition that the amount remitted at a time is not less than R25.

### 143C. To civil officers at a premium.

- Trust Funds . . . . . To Government officers in favour of the Comptroller General or the Accountants General, Madras and Bombay, for the purchase of Government promissory notes out of funds held in trust, including Native States' transactions at the following rates of premium on the amounts remitted :—

	Annas.
For every R50 or fraction thereof up to R1,000 . . . . .	8
For every R100 or fraction thereof in excess of R1,000 up to R20,000 . . . . .	8
For every R100 or fraction thereof in excess of R20,000 up to R50,000 . . . . .	4
For every R100 or fraction thereof in excess of R50,000 . . . . .	2

- (2) Land revenue and cesses . . . . . To persons having to pay land revenue and cesses in another district when the amount to be remitted exceeds R600 on payment of premium at the following rates :—

	Rs.
For sums exceeding R600 and not exceeding R1,000 . . . . .	2
For sums exceeding R1,000 and not exceeding R2,000 . . . . .	3
And for every additional R1,000 or fraction of R1,000 . . . . .	1

A single transfer receipt only can be granted to one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse, and the form filled up thus :—

Received from A. B. on account of C. D., proprietor, the sum of R———on account of land revenue demands to be transferred to his credit under land revenue, *vide* particulars on the reverse, at the ———— treasury.

NOTE 1.—The special arrangement sanctioned for Burma in the letter of the Government of India in the Finance Department No. 463-A., dated 23rd January 1912, regarding the grant of Remittance Transfer Receipts for sums for R10 to R150 at rates current for postal money orders will continue. Further, Remittance Transfer Receipts will also continue to be granted in the Province for payment of land revenue and cesses for sums exceeding R150 at the following rates :—

	R.	A.
For sums exceeding R150 but not exceeding R500 . . . . .	1	8
For sums exceeding R500 but not exceeding R600 . . . . .	2	0
For sums exceeding R600 . . . . .	The same rates as for other provinces.	

NOTE 2.—The East Indian Railway Company is exempted from the payment of premia upon Remittance Transfer Receipts for rent of land appertaining to the Company's coal-fields.

**143D.** To Military Officers for cash or in payment of cheques *at par*\* :—

- (1) Pay and allowances of Military Officers on duty or on leave in India. To Paymasters, Controllers, Examiners or Divisional Disbursing officers for remittance beyond the group of Divisions in which the officer is serving to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule.

NOTE.—The groups of Divisions are :—

1st Division.

2nd Division, with the Kohat and Bannu Brigades

~~Northern Group~~

*Page 69, Article 143 D (4) —*

For the existing article 143 D (4) *substitute* the following :

- (4) Estates of deceased persons and deserters *Vide* note to Article 473.  
subject to the Indian Army Act of 1911.

13th List—1-4-16.

in India of a Military Officer who has embarked from any port in India, on account of pay, etc., which became due to him between the dates of leaving his station and of embarkation, provided that payment has to be made in India.

- (3) Printed forms . . . . . For remittances to the Superintendent, Government Printing, Rangoon, in payment for printed forms by regimental officers who get cash allowances for printing.
- (4) Estates of sepoys and deserters . . . . . For remittance of the estates of deceased sepoys and deserters.

\* For the purposes of Article 143-D the term "Paymaster" is applicable to officers commanding regiments of Native cavalry and infantry, batteries of Native artillery, detached half Battalions, the Viceroy's and Governors' Body-guards, and the officer commanding the Corps of Sappers and Miners or any of their companies. The term "Paymaster" further includes the paymaster of the Karachi Depot and applies generally to all military officers entrusted with similar duties.

*Insert* the following as a new Article, *viz.*, 143G :—

143G. To the public *at par*.

For the purchase of Government Promissory Notes.	At treasuries other than those in charge of a branch of a Presidency Bank for remittance to the headquarters office of a Presidency Bank for the purpose of the purchase of the securities. The minimum amount of a Remittance Transfer Receipt in such cases should not be below Rs.5,000.
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NOTE.—In order to ensure that the Remittance Transfer Receipts are used for the purpose for which they are taken they should be issued payable to the Bank of Bengal,  
Bombay,  
Calcutta,  
Madras, and marked "for investment in Government securities."

14th List—1-7-16.

*Substitute* the following for Article 143F :

To Military officers *at par*

- |   |   |
|---|---|
| (1) For purchase of Government Promissory Notes out of funds held in trust. | To Military officers in Military employ, in favour of the Controller of Currency or the Accountant-General, Madras or Bombay. |
|---|---|



**143E. To Military Officers in payment of cheques only *at par* :—**

- (1) For private remittances of British Warrant and Non-Commissioned Officers and men (Departmental and Regimental). To the extent of monthly pay and allowances in part payment of cheques of Regimental Paymasters or other Disbursing Officers.

NOTE.—The subscriptions of both military and civilian members of the Indian Ordnance Department Provident Fund are collected monthly in cash and may be sent to the Secretary of the Fund by Remittance Transfer Receipts in one lump sum for each Ordnance establishment.

- (2) For private remittances of Native officers and men of Native Corps. To the extent of monthly pay and allowances in part payment of the first cheque drawn in each month.

**143F. To Military Officers *at a premium* :—**

purchase of Government promissory notes out of funds held in

To Military Officers in military employ in favour of the Comptroller General or Accountant General, Madras or Bombay, at the same rates of premium as are applicable to similar remittances made by Civil Officers—Article 143-C (1).

**Issue of Remittance Transfer Receipts\* by Military Account Officers.**

**144.** The following are the cases in which the issue of Remittance Transfer Receipts on Civil treasuries by Military Officers is allowed :—

By Controllers, Examiners, Divisional Disbursing Officers, Field Paymasters and Station Supply Officer, Aden.

These officers (see list in Article 397, Note 1) may grant Remittance Transfer Receipts upon any Civil treasury on which they have no assignments for making casual payments, for any of the purposes and subject to the conditions mentioned in Article 143-A, D, E and F.

These officers with the exception of the Station Supply Officer, Aden, may draw transfer receipts *at par* on any treasury in India for Military Officers serving with an expeditionary force up to the limit of monthly pay and allowances, including staff allowances, provided that, when the means of remittance by postal money order are available, remittance by transfer receipts may not be made for sums of less than Rs50 in each case.

NOTE.—Remittance Transfer Receipts *at par* should not be used except by Field Paymasters for the purpose of making regular periodical payments.

## SCHEDULE B.

*Cases in which the concession regarding grant of Remittance Transfer Receipts has been withdrawn.*

Number of the article in the Civil Account Code.	Nature of concession.	
143-A (6)	Seamen's wages	For remittance of wages of seamen discharged and forwarded to Calcutta under Board of Trade's Form C. C.-14 (a).
" (9)	Countess of Dufferin's Fund	(a) To private persons for the purpose of remitting subscriptions to the Fund. (b) To officers of the Fund for remittances for any purpose.
" (9A)	Lady Aitchison Hospital for Women, Lahore.	(a) For remittances by private persons of subscriptions to the Hospital. (b) For remittances for any purpose by officers of the Hospital Fund.
" (10)	Victoria Memorial Scholarships Fund.	For remittance of subscriptions to the Fund and also for remittances from the Fund for expenditure on the objects of the Fund.
" (11)	Queen Victoria Memorial Fund.	For remittances to the Executive Committee at Calcutta either by local branches of the Committee or by individual subscribers.
" (11A)	King Edward Memorial Fund.	For remittances of subscriptions to the Executive Committees at Presidency towns or Provincial capitals, either by local branches of the Committee or by individual subscribers.
" (12)	Pasteur Institute of India, Kasauli.	For remittances of subscriptions to the Agent, Bank of Bengal, Simla.
" (12A)	Pasteur Institute of Southern India, Coonoor.	For remittances of subscriptions to the branch of the Bank of Madras at Ootacamund or to the sub-treasury at Coonoor.

SCHEDULE B—*contd.*

*Cases in which the concession regarding grant of Remittance Transfer Receipts has been withdrawn—contd.*

Number of the article in the Civil Account Code.	Nature of concession.	
143-A (21)	Indian Nursing Association and Countess of Minto's Endowment Fund.	For remittances to or by the Fund and any of its branches.
" (23)	Cost of vaccine lymph supplied by the Punjab Vaccine Institute.	For remittances by local bodies in the Punjab of the cost of vaccine lymph supplied by the Punjab Vaccine Institute.
143-B (1)	Somali Coast	To Government employes in the Somali Coast to the extent of their monthly pay and allowances at one per cent. premium, there being no money order office available to them.
" (2) Note	Trust Funds	Remittance Transfer Receipts were granted under this clause to Municipalities when making investments through the Accountant-General.
143-C (4)	Queen's Military Widows' Fund.	To an officer who is a subscriber to the Queen's Military Widows' Fund to the amount of his subscription to that Fund.
" (6)	For Mess or Regimental purposes.	To Regiments or Committees of officers.
143-E (1)	For private remittances of Military Officers in Military employ and Chaplains.	To Military Officers in Military employ and to Chaplains.

the same powers of transfer. The writing by which such a right is transferred is called *endorsement*; an endorsement to "C. D. or order" is a special *endorsement*; and the persons to whom successively a bill is transferred are *endorsees*; and the person in rightful possession of a bill at any time is the *holder*.

### Money-limit of Remittance Transfer Receipts.

142. No transfer receipt should be granted for less than Rs 5 save for public purposes, or when it is required for a sepoy's remittance. And the limit of transfer receipt obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

NOTE.—For rules regarding issue of Remittance Transfer Receipts in payment of contingent charges incurred in another district or in a Presidency or Provincial capital town, see Article 97 and the rules which follow it.

### Issue of Remittance Transfer Receipts by Treasury Officers.

143. Remittance Transfer Receipts are issued by Treasury Officers to Officers in the Civil and Military Departments under the conditions specified under Articles 143A to 143E.

143A. To Officers in the Civil Department *at par*.

- |  |  |
|--|--|
| <p>(1) To all Civil Officers for <i>bona fide</i> public purposes to be clearly stated in the application.</p> | <p>1. Remittances for purposes of the Local Funds named in Annexure B to this chapter and such additional funds as may be determined from time to time by the Comptroller General for this purpose, as also those of sums realized under processes for the recovery of public demands, are regarded as for <i>bona fide</i> public purposes.</p> <p>2. Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the Bill is wanted exclusively for public purposes and describing the object of the remittance; if the Treasury Officer doubt whether the object is really public he should state his doubt to the applicant, or take the orders of the District Officer. On grant of a transfer receipt, its number should be noted on the application, which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General with a view to the issue of instructions for future guidance.</p> |
| <p>(2) Pay and Allowances . . . . .</p>  | <p>The remittance of pay and allowances is not ordinarily a <i>bona fide</i> public purpose. The following are cases in which their remittance is specially permitted :—</p>   |
| <p>(a) Districts offices . . . . .</p>   | <p>For the remittance of the pay and allowances of clerks deputed from District offices in the United Provinces to the Reid Christian College, Lucknow, for training as typists.</p>   |
| <p>(b) Forest . . . . .</p>  | <p>For subordinates of other circles attached to the Forest School Circle, United Provinces of Agra and Oudh.</p>  |

- (c) Police . . . . . For subordinates when absent from their districts on duty. But not more than one transfer receipt may be given in the same month in favour of the same subordinate.
- For remittance of pay of Gurkhas of the Burma Military Police on sick leave in Nepal, and in special cases on good cause being shown to men on furlough in Nepal.
- (d) Salt Department . . . . . For officers and subordinates of the Internal Branch, Northern India Salt Revenue Department.
- (e) Survey and Settlement . . . . . For subordinates when serving at a distance from the survey parties to which they are attached.
- (f) Criminal Intelligence Department. . . . . For Najeebs and approvers as well as for Inspectors and other officers above those grades deputed on duty to a distance from head-quarters.
- (g) Vaccination . . . . . For Native Superintendents and Vaccinators, under similar circumstances.
- (h) Education . . . . . For pay and allowances of Apprentice Overseers from the Thomason College, Rurki, who are posted on works for practical training in the United Provinces of Agra and Oudh and other provinces; and for allowances only for Instructors of such Overseers; and for remitting Scholarships from one province to another under the provisions of the Code for European Schools.
- (i) Pensions of Widow and Orphan incumbents on the Indian Civil Service Funds. . . . . If not drawn in Calcutta these may be remitted to the incumbents or their Agents *ad par*.
- (3) Public Works . . . . . To Executive Engineers, District Engineers and District Surveyors, for payments to be made outside their divisions, but only on the public service, and not for private purposes or the convenience of contractors. When purchases are effected, or work is done, by one division or province on account of another, the adjustment will be made by book transfer.
- (4) Telegraph . . . . . To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.
- (5) Family Remittances—  
(a) Police . . . . . To native officers and men of the police battalions and police constabulary, for remitting money to their families in the form and on the terms provided for sepoys' remittances, the heading of the descriptive roll being altered by hand to suit the ~~usage~~.
- (b) Native State Prisoners . . . . . For remittance to families of certain Native State Prisoners in Central India.
- (6) Seamen's Wages . . . . . For remittance of wages of seamen discharged and forwarded to Calcutta under Board of Trade's Form C. C. 14 (a).
- (7) Subscriptions for a public or quasi-public purpose. . . . . Any Local Government and any Department of the Government of India desiring to facilitate the collection of subscriptions for any public or quasi-public purpose in which it is interested may allow the issue of one transfer receipt a month, from any district treasury, to the Local Secretary or Treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.
- (8) Tea Cess Fund . . . . . To Collectors of Customs and the Resident in Travancore for remittances to the Chairman of the Tea Cess Committee, at the Bank of Bengal, Calcutta, of the net proceeds of the Tea Cess.

*Page 71, Article 143A.—*

Item 20—*For* “Co-operative Credit Societies” *read* “Co-operative Societies” and at the end of the first clause against it *add* “and Act II of 1912, provided that the amount to be remitted is not less than Rs. 150.”

*6th list—1-8-14.*

- (9) Countess of Dufferin's Fund. (a) To private persons for the purpose of remitting subscriptions to the Fund.  
(b) To officers of the Fund for remittances for any purpose.
- (9A) Lady Aitchison Hospital for Women, Lahore. (a) For remittances by private persons of subscriptions to the Hospital.  
(b) For remittances for any purpose by officers of the Hospital Fund.
- (10) Victoria Memorial Scholarships Fund. For remittance of subscriptions to the Fund and also for remittances from the Fund for expenditure on the objects of the Fund.
- (11) Queen Victoria Memorial Fund. For remittances to the Executive Committee at Calcutta either by local Branches of the Fund or by individual subscribers.
- (11A) King Edward Memorial Fund. For remittances of subscriptions to the Executive Committees at Presidency towns or Provincial capitals, either by local branches of the Committee or by individual subscribers.
- (12) Pasteur Institute of India, Kasauli. For remittance of subscriptions to the Agent, Bank of Bengal, Simla.
- (12A) Pasteur Institute of Southern India, Coonoor. For remittances of subscriptions to the branch of the Bank of Madras at Ootacamund or to the sub-treasury at Coonoor.
- (13) Allowances paid by Native States. For remittance of allowances paid by Native States through Political Officers under Government guarantee, or under the special sanction of the Government of India.
- (14) Messrs. Thomas Cook & Son, Bombay. For monthly remittances by District Officers to Messrs. Thomas Cook & Son at Bombay of amounts realized by sale of tickets to pilgrims from India to Jeddah and back.
- (15) Emigrants' Remittances. To Protectors of Emigrants for remittances of the estates of deceased emigrants to their heirs.
- (16) Rohilkund-Kumaon Railway. By the Naini Tal treasury to remit the revenue balances of the Rohilkund Railway to Calcutta, provided the sum to be remitted exceeds Rs150.
- (17) Sawantvadi State. To the Political Superintendent, Sawantvadi, for purposes of the State, by the Ratnagiri Treasury, provided the sum to be remitted exceeds Rs150.
- (18) Burma, Assam or Bengal Military Police. For remittances to Nepal in respect of the property of deceased members of the Burma, Assam or Bengal Military Police.
- (19) Interest on Government Promissory Notes. For remittance by the Public Debt Office (I) of interest overdue on Government Promissory Notes which are transmitted to it for renewal by a Government treasury other than that on which they are enfaced for payment of interest, (II) of broken interest on allotment certificates, (III) of broken interests on notes converted under Article 214 or transferred into stock under Article 230.
- (20) Co-operative Credit Societies. For remittances between societies duly registered under Act X of 1904.  
For remittances between the Shamrao Vithal Urban Society and its branches on condition that the amount to be remitted at a time is not less than Rs25.  
For remittances between the No. I Military Accounts Mutual Help Urban Co-operative Credit Society of Poona and its branches on condition that the amount remitted at a time is not less than Rs25.

- (21) Indian Nursing Association and Countess of Minto's Endowment Fund. For remittances to or by the Funds and any of their branches.
- (22) Remittances to the Maharaja of Burdwan of arrears of revenue from patni taluks collected in the districts of Birbhum, Hooghly and Midnapore. For remittances by the Collectors of these districts of amounts received on account of arrears for patni taluks sold or advertised to be sold under Regulation VIII of 1819.
- (23) Cost of vaccine lymph supplied by the Punjab Vaccine Institute. For remittances by local bodies in the Punjab of the cost of vaccine lymph supplied by the Punjab Vaccine Institute.
- (24) Pilgrim's remittances. To Commissioner of Police, Bombay, for remittances of the proceeds of the estates of the deceased pilgrims in the Hejaz to their heirs.

### 143B. To Officers in the Civil Department at a premium.

- (1) Somali Coast. To Government employes on the Somali Coast to the extent of their monthly pay and allowances at one per cent. premium, there being no money order office available to them.
- (2) Trust Funds. To Government Officers in favour of the Comptroller General or the Accountants General, Madras and Bombay, for the purchase of Government Promissory Notes out of funds held in trust, including Native States transactions, at the following rates of premium on the amount remitted :—

	Annas.
For every R50 or fraction thereof up to R1,000	8
For every R100 or fraction thereof in excess of R1,000 up to R20,000	8-
For every R100 or fraction thereof in excess of R20,000 up to R50,000	4
For every R100 or fraction thereof in excess of R50,000	

NOTE.—Remittance Transfer Receipts may be granted under this clause in localities when making investments through the Accountant General.

- (3) Land Revenue and Cesses. To persons having to pay land revenue and cesses in another district, when the amount to be remitted exceeds R150, on payment of premium at the following rates :—

For sums exceeding R150 and not exceeding R500	1
For sums exceeding R500 and not exceeding R1,000	2
For sums exceeding R1,000 and not exceeding R2,000	3
and for every additional R1,000 or fraction of R1,000	1

A single transfer receipt only can be granted one remitter for each instalment; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse, and the form filled up thus :—

Received from A. B. on account of C. D., proprietor, the sum of R— on account of land revenue demands to be transferred to his credit upon land revenue, as per particulars on the reverse at the—treasury.

NOTE.—The East Indian Railway Company is exempted from the payment of premium upon Remittance Transfer Receipts for rents of lands appertaining to the Company's coal-fields.



*Page 71, Article 143 A.—*

Item 20—*For* “ Co-operative Credit Societies ” *read* “ Co-operative Societies ” and at the end of the first clause against it *add* “ and Act II of 1912, provided that the amount to be remitted is not less than Rs. 150. ”

*6th list—1-8-14.*